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Facts & Figures on Government Finance

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TAX FOUNDATION

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Foreword

In 1992, spending by all levels of government has surpassed two trillion dollars, twice the amount spent in 1982, four times the 1976 level, and well over one hundred times the expenditure reported in 1940 by the first edition of *Facts and Figures on Government Finance*.

These numbers reflect government's greater size, not just absolutely but also relative to the size of the private sector. With greater size comes greater complexity, and it is exactly this complexity which makes this one-volume compendium of government's financial statistics so valuable to the fiscal policy community. The 27th edition of *Facts and Figures on Government Finance* represents the Foundation's effort to supply a single authoritative source for tax rates, revenue, expenditure, and debt at the federal, state and local levels. The statistics also cover social insurance programs, government-sponsored enterprises, health, education, government employment and selected economic series. Altogether, the book gives a comprehensive view of government's fiscal relationship to the national economy.

The questions answered by these statistics on government finance are many and complex:

- What is the breakdown of government's revenue among tax revenues, nontax revenues and borrowing?
- How do government's revenue, expenditure, and debt compare to the national wealth?
- How do the fiscal practices of state and local governments across the nation compare?
- How does state and local government finance relate to taxing and spending policies at the federal level?

But the statistical evidence of government's steadily increasing role in directing the national economy begets more questions: Will the categories of government expenditure called "mandatory" continue to increase? What are the implications of our record debt for sound fiscal policy? Will nontax revenues play a more important role in the future of public finance?

Behind these major issues lie a vast body of fiscal data which *Facts and Figures* has distilled into one useful volume — for government officials, corporate executives, professors of business and economics, and members of the business press — but most especially for the responsible citizen. It is the Foundation's hope that by presenting this volume of current and historical data, we will promote an appreciation of our current fiscal difficulties, since the best hope for their solution is citizen understanding.

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Introductory Notes to Tables

Data on governmental revenues and expenditures are compiled by many agencies for different purposes. It is not surprising, therefore, that differences among various series on governmental finances may be confusing to the layman and, indeed, to students of public finance. Some introductory explanations, therefore, can be of assistance to the user.

Sources of Federal Data

The chief sources of data on Federal government finances are the Office of Management and Budget and the Treasury Department. The budget division publishes annually *The Budget of the United States Government*, which contains final data for previous fiscal years and the Administration's proposals and estimates for the current and forthcoming fiscal years.

The *Budget* for 1969 was the first to adopt the unified concept recommended by the President's Commission on Budget Concepts. This budget format includes the receipts and outlays of the trust funds, which were excluded from the old "administrative budget." The unified concept also distinguishes "expenditures" from "net lending," primarily for the purpose of evaluating the economic impact of the budget. As in previous budgets, both receipts and outlays are on a cash, rather than an accrual, basis.

In the intervening years since the unified budget concept was adopted, a number of Federal entities – generally those that carry out direct loan programs – have been removed from the budget by law, and two new off-budget entities have been established. To facilitate comparison of overall totals, most Federal budget tables in this volume include both on-budget and off-budget transactions.

The Treasury provides useful historical data in the *Treasury Bulletin* and other publications. These are also the primary sources of detailed data on the Federal debt.

Another official source is Federal receipts and expenditures as they appear in the national income accounts published by the Bureau of Economic Analysis of the Department of Commerce. Since much economic analysis is now based on the national income accounts, there is value in having details of the government sector comparable to the data for the private sector. This "Federal sector of the national income accounts" presentation differs from the unified budget basis chiefly in two respects. First, capital transactions that do not represent current flows of income and production are excluded – these are purely financial transactions or transactions in existing physical assets. Second, business taxes (and certain other items) are on an accrual basis; corporate profits taxes, for example, are shown for the year in which tax liability is incurred rather than in the year actually paid. The same remarks apply to state and local government finances as shown in the national income accounts.

The basic source of data on the operations of state and local governments and all governments combined is the Governments Division, Bureau of the Census, Department of Commerce. It has largely accomplished the tremendous task of establishing and maintaining comparable data on the finances of all three levels of government. For this purpose the Census has adapted data from the Treasury Department and the Office of Management and Budget to concepts appropriate for all governments. For this reason there are differences between the series published by these agencies. For similar reasons Census data on state government finances differ from those published in the budgets of the various states.

There are two important differences between the Census basis for Federal finances and budgetary sources: (1) The classification of functions differs substantially. Thus the Census classification does not include a functional grouping of veterans' benefits; instead, expenditures under this head in the Federal *Budget* are distributed among other functions including education, hospitals, welfare, etc. (2) Various enterprise operations are reported on a gross basis by the Census and on a net basis in the Federal *Budget*. In the Census publications, "general expenditures" include total expenditures of the postal service, not merely the excess of expenditures over receipts as in the *Budget*.

"Total expenditures" include expenditures for utilities, liquor stores, and insurance benefits as well as those for the more typical governmental functions. "General expenditures" include only those for the usual governmental functions, such as education, highways, public welfare, and payment of interest. "Direct expenditures for own purposes" exclude payments to another level of government.

Similar distinctions are made on the revenue side. "Total revenue" includes payments from other governments, and revenue from own sources. "Revenue from own sources" includes utilities, liquor stores, and insurance trust revenue, as well as taxes, charges, and other general revenues. "General revenue from own sources" excludes revenue from utilities, liquor stores, and insurance trusts and payments from another level of government.

Notes on Rounding, Symbols, Fiscal Periods, Per Capita Figures

Because of rounding, the detail shown in the tables may not always add to totals. The abbreviation "n.a." is used for data not available. A dash indicates that a particular series is zero for the year or category concerned. In the case of Alaska and Hawaii, a dash may also indicate that the data is unavailable.

Unless otherwise noted, national totals include Alaska beginning in 1959 and Hawaii beginning in 1960.

Fiscal year figures for the Federal government prior to 1977 relate to the 12-month period beginning July 1 and ending June 30. As of 1977, the fiscal year is October 1 to September 30. For most state governments and school districts, the fiscal year is the 12 months ending June 30. Among other units of local government, where there is more variation in fiscal years; a considerable proportion use a period ending December 31. Beginning in 1963, financial data for local governments, as reported by the Bureau of the Census, are grouped in terms of fiscal years which closed within the 12 months ended June 30. Previously, local government amounts were grouped in terms of fiscal years ended within the particular calendar year.

Per capita figures for fiscal year data are based generally on population as of the middle of the fiscal year. Unless otherwise noted, the population series used exclude armed forces overseas. For this reason per capita figures are slightly higher in wartime periods than they otherwise would be.

Sources and Acknowledgments

The sources cited are the government departments or private organizations which publish the primary data. Detailed sources giving the publications from which the data were obtained are available on request.

The cooperation of the following agencies is particularly appreciated: Department of Agriculture – Commodity Credit Corporation and Economics and Statistics Service; Department of Commerce – Bureau of the Census, Bureau of Economic Analysis, and International Trade Administration; Department of Education – National Center for Education Statistics; Department of Health and Human Services – Health Care Financing Administration and Social Security Administration; Department of Labor – Bureau of Labor Statistics and Employment and Training Administration; Office of Management and Budget; Office of Personnel Management; Treasury Department; Board of Governors of the Federal Reserve System; Federal Trade Commission; Organization for Economic Cooperation and Development; Commerce Clearing House; National Bureau of Economic Research; National Association of State Racing Commissioners; The Bond Buyer; and Sales and Marketing Management, Inc.

The 25th edition of Facts and Figures on Government Finance was compiled by the Tax Foundation's research department, under the general supervision of Paul G. Merski, Director of Special Studies. Other staff members who made significant contributions to this publication were: Marion B. Marshall, Information Specialist; Stephanie Gould and Cynthia Reppert, Research Assistants; and William Ahern, Publications Director.

Section A

Federal, State, and Local Governments

- Government and the Economy in Summary
- Fiscal Operations of All Governments
- Government in Relation to the Size of the Economy

A1. Government and the Changing Economy

Annual Changes in Selected Economic, Business, and Government Indicators Selected Periods 1939-40 to 1989-90[a]

Section and Item	Percent Change-Average Per Year 1939-40 to 1949-50	 1949-50 to 1959-60	 1959-60 to 1969-70	 1969-70 to 1979-80	 1979-80 to 1989-90
I. Government-Federal, state, and local					
Expenditures	13.2	8.0	8.2	11.2	8.8
Tax receipts	14.4	8.7	8.1	10.2	7.5
Federal, state, and local debt	16.1	2.4	3.7	9.3	12.8
II. Selected economic series					
Gross national product	11.1	5.9	7.0	10.2	7.2
Government purchases of goods and services	10.5	10.0	8.2	9.3	7.6
Private purchases of goods and services	11.2	5.1	6.6	10.5	7.8
Population (July 1)	1.8	1.4	1.3	1.1	1.0
Civilian employment	2.2	1.1	1.8	2.4	1.6
Per capita disposable income in constant dollars	2.6	1.2	3.1	2.0	1.7
Consumer price index	5.6	2.1	2.6	7.8	4.7
III. The Federal government					
Budget receipts	20.0	8.9	7.6	10.4	7.3
Budget outlays	16.2	8.0	7.8	11.7	7.9
Public debt	19.6	1.2	2.8	9.1	13.1
Outlays for national defense and international affairs and finance	27.6	10.7	5.3	5.5	8.0
Domestic-civilian expenditures	11.3	7.1	10.1	14.7	7.8
Federal tax receipts (including social insurance taxes)	21.1	8.9	7.7	10.3	7.4
Federal civilian employment, Executive Branch	6.6	2.1	2.0	.6	.4
IV. State and local governments					
Total revenue	8.1	8.9	9.6	11.6	8.7
Aid received from Federal government	10.2	10.9	12.1	14.3	4.8
Total expenditures	9.5	8.1	9.3	11.4	8.3
Total debt	1.7	11.2	7.5	8.9	10.2
Employment	2.5	4.1	4.7	2.8	1.4
V. State governments					
Total revenue	9.3	9.0	10.5	12.0	8.7
General tax revenue	9.1	8.6	10.3	11.1	8.5
Aid received from Federal government	13.1	10.9	11.7	12.4	6.5
Total expenditures	11.2	7.7	10.4	11.7	8.2
Direct general expenditures	11.4	8.3	10.6	11.4	8.7
State payments to local governments	9.8	8.4	11.8	11.1	7.8
Total debt	3.9	13.4	8.5	11.2	10.4
VI. Local governments					
Total revenue	7.6	8.7	9.1	11.2	8.4
General tax revenue	5.9	8.5	7.9	8.3	8.8
Total expenditures	8.3	8.6	9.0	10.9	8.3
Direct general expenditures	8.5	8.7	9.3	10.5	8.2
Education	9.9	10.2	9.8	9.7	8.0
Other	7.7	7.7	8.8	11.2	8.4
Total debt	1.2	10.6	7.0	7.7	10.0

[a] Economic series in Section II generally relate to calendar years. Governmental series in Sections I, III, IV, V, and VI relate to fiscal years. State and local data are through fiscal year 1989.

Source: Computed by Tax Foundation.

A2. Number of Governmental Units in the United States

Total by Level of Government by State
Selected Years 1942-1987

Year and State	All Governmental Units[a]	Counties[b]	Municipalities	Townships	School Districts[c]	Special Districts
A. TOTAL UNITS						
1942	155,116	3,050	16,220	18,919	108,579	8,299
1952	116,807	3,052	16,807	17,202	67,355	12,340
1962	91,237	3,043	18,000	17,142	34,678	18,323[d]
1972	78,269	3,044	18,517	16,991	15,781	23,885
1982	81,831	3,041	19,076	16,734	14,851	28,078
1987	83,217	3,042	19,205	16,691	14,741	29,487
B. 1987 DETAIL BY STATE						
Total	83,237	3,042	19,200	16,691	14,721	29,532
Alabama	1,054	67	436	-	129	421
Alaska	173	9	149	-	-	14
Arizona	577	15	81	-	227	253
Arkansas	1,397	75	483	-	333	505
California	4,332	57	442	-	1,098	2,734
Colorado	1,594	62	266	-	180	1,085
Connecticut	478	-	31	149	16	281
Delaware	282	3	57	-	19	202
Florida	966	66	390	-	95	414
Georgia	1,287	158	532	-	186	410
Hawaii	19	3	1	-	-	14
Idaho	1,066	44	198	-	118	705
Illinois	6,628	102	1,279	1,434	1,029	2,783
Indiana	2,807	91	567	1,008	304	836
Iowa	1,878	99	955	-	451	372
Kansas	3,804	105	627	1,360	324	1,387
Kentucky	1,304	119	437	-	178	569
Louisiana	453	61	301	-	66	24
Maine	801	16	22	471	88	203
Maryland	402	23	155	-	-	223
Massachusetts	837	12	39	312	82	391
Michigan	2,700	83	534	1,242	590	250
Minnesota	3,556	87	855	1,798	441	374
Mississippi	854	82	293	-	171	307
Missouri	3,148	114	930	325	561	1,217
Montana	1,244	54	128	-	547	514
Nebraska	3,153	93	534	454	952	1,119
Nevada	198	16	18	-	17	146
New Hampshire	525	10	13	221	160	120
New Jersey	1,626	21	320	247	551	486
New Mexico	332	33	98	-	88	112
New York	3,303	57	618	929	720	978
North Carolina	917	100	495	-	-	321
North Dakota	2,788	53	366	1,355	310	703
Ohio	3,378	88	940	1,318	621	410
Oklahoma	1,803	77	591	-	636	498
Oregon	1,503	36	240	-	350	876
Pennsylvania	4,957	66	1,022	1,548	515	1,805
Rhode Island	126	-	8	31	3	83
South Carolina	708	46	269	-	92	300
South Dakota	1,763	64	309	984	193	212
Tennessee	905	94	334	-	14	462
Texas	4,416	254	1,156	-	1,113	1,892
Utah	531	29	225	-	40	236
Vermont	674	14	55	237	272	95
Virginia	431	95	229	-	-	106
Washington	1,780	39	266	-	297	1,177
West Virginia	631	55	230	-	55	290
Wisconsin	2,720	72	580	1,268	433	366
Wyoming	425	23	95	-	56	250
District of Columbia	2	-	1	-	-	1

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[a] Includes the Federal government, the District of Columbia, and the state governments. Alaska and Hawaii are included beginning 1952.

[b] Includes areas that correspond to counties but have no organized county government.

[c] Includes local school systems operated as part of state, county, municipal, or township governments.

[d] Beginning 1962, data are not strictly comparable to prior years because of changes in classification.

Source: Department of Commerce, Bureau of the Census.

A3. Summary of Total Government Revenue, Expenditures, and Debt

Selected Fiscal Years 1927-1989[a]
($Billions)

Item	1927	1940	1950	1960	1970	1980	1987	1988	1989
All governments[b]									
Revenue	$12.2	$17.8	$66.7	$153.1	$333.8	$932.2	$1,677.7	$1,776.4	$1,917.5
General	11.6	14.9	58.5	130.6	272.5	716.6	1,235.7	1,299.2	1,400.5
Utility and liquor stores	0.4	1.0	2.7	4.9	8.6	25.6	49.8	52.5	56.2
Insurance trust	0.2	1.9	5.5	17.6	52.7	190.0	392.2	424.6	460.7
Expenditures	11.2	20.4	70.3	151.3	333.0	958.7	1,810.0	1,920.4	2,030.7
General	10.6	18.1	60.7	128.6	275.0	723.1	1,374.3	1,461.9	1,542.6
Utility and liquor stores	0.5	1.3	2.7	5.1	9.4	36.2	68.4	70.1	73.5
Insurance trust	0.1	1.0	6.9	17.6	48.5	199.4	367.3	388.5	414.6
Debt outstanding	33.4	63.3	281.5	364.0	514.5	1,249.9	3,072.7	3,369.6	3,679.5
Federal									
Revenue	4.5	7.0	43.5	99.8	205.6	565.5	952.6	1,012.3	1,092.7
General	4.4	6.2	40.1	87.1	163.6	419.1	667.0	692.6	743.4
Intergovernmental	-	-	-	-	-	1.8	2.5	2.9	2.9
Insurance trust	0.1	0.8	3.5	12.7	42.0	146.4	285.6	319.8	349.3
Expenditures	3.5	10.1	44.8	97.3	208.2	617.2	1,148.6	1,214.8	1,270.1
Intergovernmental	0.1	0.9	2.4	7.0	23.3	90.8	111.4	118.9	127.2
Direct	3.4	9.2	42.4	90.3	184.9	526.3	1,037.1	1,095.9	1,142.8
General	3.4	8.9	37.9	76.7	143.7	355.8	832.1	878.5	910.4
Insurance trust	c	0.3	4.5	13.6	41.2	170.6	316.5	336.3	359.6
Debt outstanding	18.5	43.0	257.4	286.3	370.9	914.3	2,354.1	2,614.6	2,881.1
State and local									
Revenue	7.8	11.7	25.6	60.3	150.1	451.5	842.6	884.5	953.5
Intergovernmental	0.1	0.9	2.5	7.0	21.9	83.0	115.0	117.6	125.8
Own sources	7.7	10.8	23.2	53.3	128.2	368.5	727.6	766.9	827.7
General	7.2	8.7	18.4	43.5	108.9	299.3	571.2	609.5	785.8
Utility and liquor stores	0.4	1.0	2.7	4.9	8.6	25.6	49.8	52.5	56.2
Insurance trust	0.2	1.1	2.0	4.9	10.7	43.7	106.6	104.8	111.4
Expenditures	7.8	11.2	27.9	61.0	148.1	434.1	775.3	827.2	890.8
General	7.2	9.2	22.8	51.9	131.3	369.1	656.1	704.9	762.3
Utility and liquor stores	0.5	1.3	2.7	5.1	9.4	36.2	68.4	70.1	73.5
Insurance trust	0.1	0.7	2.4	4.0	7.3	28.8	50.8	52.2	55.0
Debt outstanding	14.9	20.3	24.1	70.0	143.6	335.6	718.7	755.0	798.4

[a] Debt as of the end of the fiscal year. Beginning in 1963, data for local governments are reported on a somewhat different chronological basis (see Introductory Notes to Tables).

[b] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined totals.

Source: Department of Commerce, Bureau of the Census.

A4. Government Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1991

($Billions)

Item	1929	1949	1959	1969	1979	1988	1989	1990	1991[e]
Total receipts, national income basis	$11.3	$56.6	$130.3	$300.1	$779.8	$1,674.0	$1,802.8	$1,910.2	$1,973.4
Personal tax and nontax receipts	2.6	18.5	46.1	116.3	304.7	586.7	658.8	699.4	715.6
Corporate profits tax accruals	1.4	10.2	23.6	39.7	88.0	137.9	135.1	132.1	117.5
Indirect business tax and nontax accruals	7.1	21.3	41.7	86.3	189.4	393.5	414.0	440.3	463.4
Contributions for social insurance	.3	6.6	18.8	57.9	197.8	391.3	476.8	506.9	529.7
Total expenditures, national income basis	10.3	60.0	131.9	290.2	768.3	1,770.2	1,890.7	2,040.8	2,095.0
Purchases of goods and services	8.9	39.0	97.9	207.3	467.8	968.9	1,025.6	1,098.1	1,147.2
Transfer payments	1.0	16.9	27.6	69.7	268.0	568.5	617.8	674.3	663.2
To persons	.9	11.7	25.7	67.5	262.8	555.7	604.5	659.7	719.7
To foreigners	b	5.1	1.9	2.2	5.2	12.9	13.4	14.6	-52.0
Net interest paid[c]	.7	4.3	6.3	11.5	30.8	111.1	131.8	144.7	152.6
Less: Dividends received[d]	-	-	-	.2	2.0	8.3	9.1	10.1	10.9
Subsidies less current surplus of government enterprises	-.2	-.3	.1	1.9	3.5	18.5	6.2	2.4	-4.8
Less: Wage accruals less disbursements	b	b	b	b	-.2	b	b	b	b
Surplus or deficit (-) on national income and product accounts	1.0	-3.4	-1.6	9.9	11.5	-96.1	-87.9	-130.6	-121.6
Social insurance funds	.2	2.7	2.2	13.6	27.2	125.9	130.2	133.4	127.2
Other	.8	-6.0	-3.8	-3.7	-15.7	-222.0	-218.0	-264.0	-248.7

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Less than $50 million.

[c] Interest paid less interest received by government.

[d] Prior to 1968, dividends received are included in net interest paid.

[e] Seasonally adjusted annual rate, based on QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

A6. Expenditures of All Governments by Function and Level of Government

Fiscal Year 1989
($Millions)

Function	Total	Federal	State	Local
Total expenditures	$2,030,704	$1,270,068	$525,077	$533,123
Less: Intergovernmental expenditures	[a]	127,247	165,415	4,902
To Federal government	[a]	-	2,903	-
To state governments	[a]	115,765	-	4,902
To local governments	[a]	11,482	162,512	-
Equals: Direct expenditures	2,030,704	1,142,821	359,661	528,222
General	1,542,571	783,191	303,853	455,527
National defense and international relations	346,338	346,338	-	-
Education	280,713	16,815	68,583	195,316
Highways	58,869	776	35,318	22,775
Public welfare	126,132	31,170	73,136	21,826
Hospitals	55,260	8,187	21,311	25,762
Health	29,831	9,147	11,049	9,635
Police	32,723	4,952	4,138	23,632
Natural resources	64,353	53,261	8,600	2,492
Housing and urban renewal	28,230	13,492	1,803	12,936
Air transportation	10,180	4,428	507	5,245
Water transport and terminals	4,072	2,149	632	1,290
Social insurance administration	7,352	4,405	2,937	10
Financial administration[b]	47,068	11,290	14,787	20,991
Interest on general debt[c]	220,845	174,288	20,355	26,202
Other[d]	230,605	102,493	40,697	87,415
Utility and liquor stores	73,510	-	8,813	64,696
Insurance trust	414,624	359,630	46,995	7,999
Employee retirement	64,385	29,491	26,966	7,928
Unemployment compensation[e]	12,952	90	12,791	71
Old-age, survivors, disability and health insurance	326,650	321,335	5,318	-
Railroad retirement	6,672	6,672	-	-
Other	3,961	2,042	1,919	-

[a] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined total.

[b] Includes general control.

[c] Excluding, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds.

[d] Includes postal service, space research and technology, correction, sewers, libraries, sanitation, fire, parking facilities, local parks, general (state-local) public buildings, and unallocable services.

[e] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

A7. Expenditures of all Governments by Function

Selected Fiscal Years 1960-1989
($Millions)

Function	1960	1970	1980	1987	1988	1989
Total expenditures	$151,288	$332,985	$958,657	$1,811,733	$1,920,097	$2,030,704
General expenditures, total[a]	128,600	275,017	723,094	1,375,367	1,461,880	1,542,571
Selected Federal programs:						
National defense and international relations	48,922	84,253	149,459	319,084	329,993	346,338
Postal service	3,730	7,722	18,177	32,243	33,892	36,472
Space research and technology	395	3,691	4,892	7,450	8,866	10,806
Education	19,404	55,771	143,830	240,647	256,960	260,713
Social services and income maintenance:						
Public welfare	4,462	17,517	64,764	106,407	115,113	126,132
Hospitals	4,213	9,693	29,208	47,970	51,497	55,260
Health	1,031	3,895	14,102	24,634	27,292	29,831
Veterans' services[b]	3,801	5,388	12,504	17,217	18,474	18,815
Social insurance administration	539	1,790	4,537	6,775	7,166	7,352
Transportation:						
Highways	9,565	16,746	33,745	52,978	55,998	58,569
Air transportation	842	2,065	5,071	8,737	9,537	10,180
Water transport and terminals	1,142	1,905	3,278	3,722	3,954	4,072
Parking facilities	c	158	343	757	785	755
Public safety:						
Police protection	2,030	4,903	15,233	28,778	30,934	32,723
Fire protection	995	2,024	5,718	10,453	11,753	11,932
Correction	722	1,709	6,835	17,562	20,154	22,500
Protective inspection and regulation	c	c	2,318	4,417	4,724	5,081
Environment and housing:						
Natural resources[d]	7,087	11,469	35,243	93,006	90,119	64,353
Housing and urban renewal	1,142	3,189	12,142	21,308	25,224	28,230
Parks and recreation[e]	770	1,888	6,520	12,521	13,670	14,641
Sanitation and sewerage	1,727	3,413	13,214	21,647	23,679	25,773
Governmental administration:						
General control	c	3,086	10,518	20,606	22,868	24,943
Financial administration	2,750	3,284	10,228	18,698	20,454	22,125
General public buildings[e]	533	1,287	3,018	4,848	4,788	5,145
Interest on general debt	9,332	18,411	76,033	188,046	202,437	220,845
Utility expenditures	4,066[f]	7,820[f]	33,599	65,509	67,214	70,638
Liquor stores expenditures	1,022	1,627	2,591	2,931	2,837	2,872
Insurance trust expenditures, total[a]	17,596	48,521	199,373	367,258	388,168	414,624
Old-age, survivors, disability, and health	10,798	35,828	149,451	286,500	304,661	326,653
Railroad retirement	916	1,586	4,671	6,148	6,343	6,672
Employee retirement	2,161	6,399	28,870	55,605	60,496	64,385
Unemployment compensation	2,639	2,816	12,282	15,412	13,206	12,952
Veterans' life insurance	679	971	1,380	1,939	1,987	2,042

[a] Total includes items not shown separately.

[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.

[c] Included in total general.

[d] Includes Federal stabilization of farm prices and income.

[e] State-local only.

[f] Local only; state utility expenditures included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

A8. Percent Distribution of Government Expenditures by Function

Selected Fiscal Years 1960-1989

Function	1960	1970	1980	1987	1988	1989
Total expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General expenditures, total[a]	85.0	82.6	75.4	75.9	76.1	76.0
Selected Federal programs:						
National defense and international relations	32.3	25.3	15.6	17.6	17.2	17.1
Postal service	2.5	2.3	1.9	1.8	1.8	1.8
Space research and technology	0.3	1.1	0.5	0.4	0.5	0.5
Education	12.8	16.7	15.0	13.3	13.4	13.8
Social services and income maintenance:						
Public welfare	2.9	5.3	6.8	5.9	6.0	6.2
Hospitals	2.8	2.9	3.0	2.6	2.7	2.7
Health	0.7	1.2	1.5	1.4	1.4	1.5
Veterans' services[b]	2.5	1.6	1.3	1.0	1.0	0.9
Social insurance administration	0.4	0.5	0.5	0.4	0.4	0.4
Transportation:						
Highways	6.3	5.0	3.5	2.9	2.9	2.9
Air transportation	0.6	0.8	0.5	0.5	0.5	0.5
Water transport and terminals	0.8	0.6	0.3	0.2	0.2	0.2
Parking facilities	c	c	c	c	c	c
Public safety:						
Police protection	1.3	1.5	1.6	1.6	1.6	1.6
Fire protection	0.7	0.6	0.6	0.6	0.6	0.6
Correction	0.5	0.5	0.7	1.0	1.0	1.1
Protective inspection and regulation	c	c	0.2	0.2	0.2	0.3
Environment and housing:						
Natural resources[d]	4.7	3.4	3.7	5.1	4.7	3.2
Housing and urban renewal	0.8	1.0	1.3	1.2	1.3	1.4
Parks and recreation[e]	0.5	0.6	0.7	0.7	0.7	0.7
Sanitation and sewerage	1.1	1.0	1.4	1.2	1.2	1.3
Governmental administration:						
General control	c	0.9	1.1	1.1	1.2	1.2
Financial administration	1.8	1.0	1.1	1.0	1.1	1.1
General public buildings[e]	0.4	0.4	0.3	0.3	0.2	0.3
Interest on general debt	6.2	5.5	7.9	10.4	10.5	10.9
Utility expenditures	2.7[f]	2.3	3.5	3.6	3.5	3.5
Liquor stores expenditures	0.7	0.5	0.3	0.2	0.1	0.1
Insurance trust expenditures, total[a]	11.6	14.6	20.8	20.3	20.2	20.4
Old-age, survivors, disability, and health	7.1	10.8	15.6	15.8	15.9	16.1
Railroad retirement	0.6	0.5	0.5	0.4	0.3	0.3
Employee retirement	1.4	1.9	3.0	3.1	3.2	3.2
Unemployment compensation	1.7	0.8	1.3	0.9	0.7	0.6
Veterans' life insurance	0.4	0.3	0.1	0.1	0.1	0.1

[a] Total includes items not shown separately.

[b] Not elsewhere classified; other veteran's expenditures are included under education, health and hospitals, welfare, and life insurance benefits.

[c] Less than .05 percent.

[d] Includes Federal stabilization of farm prices and income.

[e] State-local only.

[f] Local only; state utility expenditures included under general prior to 1977.

Source: Computed by Tax Foundation from data in Table A7.

A9. Federal, State, and Local Expenditures[a]

Selected Fiscal Years 1902-1991[b]

($Millions)

Year	Total	Federal	State	Local
1902	$1,660	$572	$179	$909
1913	3,215	970	372	1,873
1922	9,297	3,763	1,261	4,273
1927	11,220	3,533	1,882	5,805
1932	12,437	4,266	2,562	5,609
1934	12,807	5,941	2,532	4,334
1936	16,758	9,165	3,144	4,449
1938	17,675	8,449	3,955	5,271
1940	20,417	10,061	4,545	5,811
1942	45,576	35,549	4,456	5,571
1944	109,947	100,520	4,062	5,365
1946	79,707	66,534	6,162	7,011
1948	55,081	35,592	9,531	9,959
1950	70,334	44,800	12,774	12,761
1952	99,847	71,568	13,330	14,948
1953	110,054	79,990	14,086	15,978
1954	111,332	77,692	15,802	17,837
1955	110,717	73,441	17,400	19,875
1956	115,796	75,991	18,379	21,426
1957	125,463	81,783	20,405	23,274
1958	134,931	86,054	23,337	25,539
1959	145,748	93,531	25,106	27,111
1960	151,288	97,284	25,035	28,970
1961	164,875	104,863	28,231	31,782
1962	176,240	113,428	29,210	33,601
1963	184,996	118,805	31,770	34,421
1964	196,431	125,949	33,438	37,045
1965	205,682	130,059	35,726	39,897
1966	224,813	143,022	39,114	42,677
1967	257,800	166,849	45,096	45,855
1968	282,645	184,464	50,046	48,135
1969	308,344	196,165	56,625	55,554
1970	332,985	208,190	64,665	60,130
1971	369,423	226,157	75,882	67,384
1972	399,098	242,186	81,208	75,705
1973	436,907	272,709	87,646	76,552
1974	478,325	295,147	100,513	82,665
1975	560,129	340,542	122,153	97,434
1976	625,076	389,905	127,676	107,493
1977	680,329	430,594	137,683	112,052
1978	745,438	477,825	149,476	118,137
1979	832,385	535,702	168,608	128,075
1980	958,657	615,420	191,806	151,432
1981	1,109,815	717,376	220,511	171,927
1982	1,233,492	794,671	242,075	196,746
1983	1,350,950	872,499	263,630	214,821
1984	1,428,026	926,466	273,518	228,042
1985	1,581,077	1,030,168	305,786	245,123
1986	1,696,980	1,094,295	326,998	275,687
1987	1,654,657	1,037,143	314,270	303,244
1988	1,920,723	1,212,159	381,946	326,618
1989	2,030,704	1,267,137	415,227	348,340
1990	2,209,264	1,386,349	451,408	371,507
1991	2,448,146	1,561,190	490,742	396,214

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[a] Grants-in-aid and other intergovernmental payments are counted as expenditures of the first disbursing unit. Total expenditures are shown as defined by the Bureau of the Census including insurance trust expenditures. (See Introductory Notes to Tables.)

[b] Data for 1990 and 1991 estimated by Tax Foundation. Beginning in 1963, data for local governments are reported on a somewhat different basis.

Source: Department of Commerce, Bureau of the Census.

A10. Federal, State, and Local Expenditures:

Per Capita and Percent Distribution
Selected Fiscal Years 1902-1991[a]

Year	Per Capita				Percentage Distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$21	$7	$2	$12	100.0 %	34.5 %	10.8 %	54.8 %
1913	33	10	4	19	100.0	30.2	11.6	58.3
1922	85	34	12	39	100.0	40.5	13.6	46.0
1927	95	30	16	49	100.0	31.5	16.8	51.7
1932	100	34	21	45	100.0	34.3	20.6	45.1
1934	102	47	20	34	100.0	46.4	19.8	33.8
1936	131	72	25	35	100.0	54.7	18.8	26.5
1938	137	65	31	41	100.0	47.8	22.4	29.8
1940	155	77	35	44	100.0	49.3	22.3	28.5
1942	341	266	33	42	100.0	78.0	9.8	12.2
1944	821	751	30	40	100.0	91.4	3.7	4.9
1946	581	485	45	51	100.0	83.5	7.7	8.8
1948	380	246	66	69	100.0	64.6	17.3	18.1
1950	468	298	85	85	100.0	63.7	18.2	18.1
1952	646	463	86	97	100.0	71.7	13.4	15.0
1953	700	509	90	102	100.0	72.7	12.8	14.5
1954	696	486	99	112	100.0	69.8	14.2	16.0
1955	679	451	107	122	100.0	66.3	15.7	18.0
1956	697	458	111	129	100.0	65.6	15.9	18.5
1957	742	484	121	138	100.0	65.2	16.3	18.6
1958	784	500	136	148	100.0	63.8	17.3	18.9
1959	833	534	143	155	100.0	64.2	17.2	18.6
1960	846	544	140	152	100.0	64.3	16.5	19.1
1961	908	577	155	175	100.0	63.6	17.1	19.3
1962	955	615	158	182	100.0	64.4	16.6	19.1
1963	988	634	170	184	100.0	64.2	17.2	18.6
1964	1,034	663	176	195	100.0	64.1	17.0	18.9
1965	1,069	676	186	207	100.0	63.3	17.4	19.4
1966	1,155	735	201	219	100.0	63.6	17.4	19.0
1967	1,311	849	229	233	100.0	64.7	17.5	17.8
1968	1,423	929	252	242	100.0	65.3	17.7	17.0
1969	1,538	978	282	277	100.0	63.6	18.3	18.0
1970	1,643	1,027	319	297	100.0	62.5	19.4	18.1
1971	1,797	1,100	369	328	100.0	61.2	20.5	18.2
1972	1,917	1,163	390	364	100.0	60.7	20.3	19.0
1973	2,076	1,296	417	364	100.0	62.4	20.1	17.5
1974	2,252	1,389	473	389	100.0	61.7	21.0	17.3
1975	2,612	1,588	570	454	100.0	60.8	21.8	17.4
1976	2,886	1,800	589	496	100.0	62.4	20.4	17.2
1977	3,111	1,969	630	512	100.0	63.3	20.3	16.5
1978	3,373	2,162	676	535	100.0	64.1	20.0	15.9
1979	3,726	2,398	755	573	100.0	64.3	20.3	15.4
1980	4,243	2,724	849	670	100.0	64.2	20.0	15.8
1981	4,857	3,140	965	752	100.0	64.8	19.9	15.5
1982	5,345	3,444	1,049	853	100.0	64.4	19.6	16.0
1983	5,798	3,744	1,131	922	100.0	64.6	19.5	15.9
1984	6,065	3,935	1,162	969	100.0	64.9	19.2	15.9
1985	6,652	4,334	1,287	1,031	100.0	65.2	19.3	15.5
1986	7,012	4,522	1,351	1,139	100.0	64.5	19.3	16.2
1987	7,418	4,697	1,478	1,243	100.0	63.3	19.9	16.8
1988	7,888	4,978	1,569	1,341	100.0	63.1	19.9	17.0
1989	8,263	5,156	1,690	1,417	100.0	62.4	20.4	17.2
1990	8,902	5,586	1,819	1,497	100.0	62.8	20.4	16.8
1991	9,758	6,223	1,956	1,579	100.0	63.8	20.0	16.2

[a] Data for 1990 and 1991 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table A9 and population, excluding armed forces overseas, as of January first.

A11. Revenue of All Governments by Source and Level of Government

Overlapping in the Sources of Intergovernmental Revenue

Fiscal Year 1989

(\$Millions)

Sources	Total	Federal	State	Local
Total revenue	$1,917,451	$1,092,660	$586,697	$532,013
Intergovernmental	a	2,903	115,765	175,241
From Federal government	a	-	108,235	17,588
From state government	a	2,903	-	157,652
From local government	a	-	7,530	b
Revenue from own sources	1,917,451	1,089,757	470,922	356,772
General	1,400,476	740,456	366,712	293,308
Taxes	1,084,500	615,853	284,169	184,478
Property	142,525	-	5,417	137,107
Individual income	543,497	445,690	88,819	8,988
Corporation income	129,213	103,291	23,861	2,060
Sales and gross receipts and customs	218,543	52,527	138,249	27,767
Customs duties	16,450	16,450	-	-
General sales and gross receipts	112,598	-	93,414	19,183
Motor fuel	33,015	14,372	18,029	613
Alcoholic beverages	9,204	5,810	3,115	279
Tobacco products	9,528	4,290	5,039	199
Public utilities	17,058	6,390	6,108	4,559
Other	20,690	5,215	12,543	2,933
Motor vehicle and operators' licenses	10,837	-	10,145	692
Death and gift	12,255	8,745	3,486	25
All other	27,631	5,600	14,192	7,839
Charges and miscellaneous	315,976	124,603	82,543	108,830
Utility and liquor stores	56,225	-	6,035	50,189
Insurance trust	460,749	349,301	98,174	13,274
Employee retirement	85,598	4,424	67,964	13,210
Unemployment compensation[c]	19,905	201	19,640	64[d]
Old-age, survivors, disability and health insurance	339,493	339,493	-	-
Railroad retirement	4,488	4,488	-	-
Other	11,266	695	10,571	-

[a] To avoid duplication, transactions between levels of government are eliminated in the combined total.

[b] Transactions among local units of government are excluded.

[c] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

[d] Washington, DC only.

Source: Department of Commerce, Bureau of the Census.

A12. Tax and Nontax Revenue of All Governments by Source

Selected Fiscal Years 1960-1989

($Millions)

Source	1960	1970	1980	1987	1988	1989
Total revenue	$153,102	$333,810	$932,199	$1,677,737	$1,776,382	$1,917,451
Tax revenue, total	126,[illegible]	274,996	729,040	1,243,889	1,330,189	1,448,386
General taxes	113,120	232,877	574,244	944,549	998,275	1,084,500
Property	16,405	34,054	68,499	121,227	132,240	142,525
Individual income	43,178	101,224	286,149	476,238	489,530	543,497
Corporate income	22,674	36,567	77,921	106,598	117,936	129,213
Sales and gross receipts and customs	24,452	48,619	111,961	192,716	208,861	218,543
Customs duties	1,105	2,430	7,436	15,138	16,317	16,450
General sales and gross receipts	5,177	16,128	51,328	96,773	105,168	112,598
Motor fuel	5,352	10,100	14,700	28,106	30,849	33,015
Alcoholic beverages	3,779	6,208	8,327	9,496	9,311	9,204
Tobacco products	2,915	4,531	6,320	9,742	9,523	9,528
Public utilities	1,627	3,268	8,755	15,557	16,202	17,058
Other	4,498	5,954	15,087	17,905	21,891	20,690
Motor vehicle and operators' licenses	1,700	2,904	5,713	9,655	10,291	10,837
Death and gift	2,026	4,640	8,424	10,557	10,868	12,255
All other general	2,685	4,868	15,577	27,558	28,549	27,6[illegible]
Insurance trust taxes	13,558	42,119	154,796	299,340	331,914	363,886
Unemployment compensation	2,295	2,654	12,892	19,129	17,468	19,905
Old-age, survivors, disability, and health	10,656	38,485	139,370	275,874	310,023	339,483
Railroad retirement	607	980	2,534	4,337	4,423	4,498
Nontax revenues, total	26,424	58,814	203,159	433,848	446,193	469,065
Current charges (general)[a]	12,451	26,274	80,132	163,074	174,639	180,898
Miscellaneous general revenue[b]	5,048	13,329	62,253	128,062	126,324	135,078
Utility revenue	3,613[c]	6,608[c]	22,359	46,477	49,226	52,909
Liquor stores revenue	1,264	2,006	3,201	3,333	3,290	3,315
Insurance trust, nontax receipts	4,048	10,597	35,214	92,902	92,714	96,865
Employee retirement	2,868	8,206	29,060	83,741	82,262	85,598
Veterans' life insurance	527	679	670	726	703	695
Other	653	1,712	5,483	8,435	9,749	10,572

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

A13. Percent Distribution of Government Revenue by Source

Selected Fiscal Years 1960-1989

Source	1960	1970	1980	1987	1988	1989
Total revenue	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Tax revenue, total	82.7	82.4	78.2	74.1	74.9	75.5
General taxes	73.9	69.8	61.6	56.3	56.2	56.6
Property	10.7	10.2	7.3	7.2	7.4	7.4
Individual income	28.2	30.3	30.7	28.4	27.6	28.3
Corporate income	14.8	11.0	8.4	6.4	6.6	6.7
Sales and gross receipts	16.0	14.6	12.0	11.5	11.8	11.4
Customs duties	0.7	0.7	0.8	0.9	0.9	0.9
General sales and gross receipts	3.5	4.8	5.5	5.8	5.9	5.9
Motor fuel	3.5	3.0	1.6	1.7	1.7	1.7
Alcoholic beverages	2.5	1.9	0.9	0.6	0.5	0.5
Tobacco products	1.9	1.4	0.7	0.6	0.5	0.5
Public utilities	1.1	1.0	0.9	0.9	0.9	0.9
Other	2.9	1.8	1.6	1.1	1.2	1.1
Motor vehicle and operators' licenses	1.1	0.9	0.6	0.6	0.6	0.6
Death and gift	1.3	1.4	0.9	0.6	0.6	0.6
All other general	1.8	1.5	1.7	1.6	1.6	1.4
Insurance trust taxes	8.9	12.6	16.6	17.8	18.7	19.0
Unemployment compensation	1.5	0.8	1.4	1.1	1.0	1.0
Old-age, survivors, disability, and health	7.0	11.5	15.0	16.4	17.4	17.7
Railroad retirement	0.4	0.3	0.3	0.3	0.2	0.2
Nontax revenues, total	17.3	17.6	21.8	25.9	25.1	24.5
Current charges[a] (general)	8.1	7.9	8.6	9.7	9.8	9.4
Miscellaneous general revenue[b]	3.3	4.0	6.7	7.6	7.1	7.0
Utility revenue	2.4 [c]	2.0 [c]	2.4	2.8	2.8	2.8
Liquor stores revenue	0.8	0.6	0.3	0.2	0.2	0.2
Insurance trust, nontax receipts	2.6	3.2	3.8	5.5	5.2	5.1
Employee retirement	1.9	2.5	3.1	5.0	4.6	4.5
Veterans' life insurance	0.3	0.2	0.1	0.1	0.1	d
Other	0.4	0.5	0.6	0.5	0.6	0.6

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

[d] Less than .1 percent.

Source: Computed by Tax Foundation from data in Table A12.

A5. Federal and State-Local Government Surpluses or Deficits in the National Income Accounts

Selected Calendar Years 1940-1991
($Billions)

	All Levels of Government			Federal			State and Local		
Year	Total	Social Insurance Funds	Other Funds	Total	Social Insurance Funds	Other Funds	Total	Social Insurance Funds	Other Funds
1940	-$0.7	$1.3	-$2.0	-$1.3	$1.2	-$2.5	$0.6	$0.2	$0.5
1945	-39.5	4.9	-44.4	-42.1	4.7	-46.8	2.6	0.2	2.3
1950	8.0	1.1	6.9	9.2	0.4	8.9	-1.2	0.7	-1.9
1955	3.1	3.4	-0.2	4.4	2.0	2.4	-1.3	1.3	-2.6
1960	3.1	3.8	-0.8	3.0	1.6	1.5	0.1	2.3	-2.2
1961	-4.3	1.4	-5.6	-3.9	-1.1	-2.8	-0.4	2.4	-2.8
1962	-3.8	3.3	-7.1	-4.2	0.7	-5.0	0.5	2.6	-2.1
1963	0.7	5.0	-4.3	0.3	2.2	-2.0	0.5	2.8	-2.4
1964	-2.3	6.0	-8.2	-3.3	2.8	-6.0	1.0	3.2	-2.2
1965	0.5	5.5	-4.9	0.5	2.0	-1.5	a	3.4	-3.4
1966	-1.3	11.5	-12.7	-1.8	7.5	-9.3	0.5	4.0	-3.5
1967	-14.2	10.9	-25.2	-13.2	6.1	-19.3	-1.1	4.8	-5.9
1968	-6.0	10.5	-16.5	-6.0	5.2	-11.3	0.1	5.3	-5.2
1969	9.9	13.6	-3.7	8.4	7.8	0.6	1.5	5.8	-4.3
1970	-10.6	10.7	-21.3	-12.4	3.8	-16.2	1.8	6.9	-5.1
1971	-19.5	7.7	-27.1	-22.0	0.1	-22.1	2.6	7.6	-5.1
1972	-3.4	11.2	-14.5	-16.8	2.5	-19.3	13.5	8.7	4.8
1973	7.9	18.7	-10.8	-5.6	9.0	-14.6	13.5	9.6	3.9
1974	-4.3	16.9	-21.2	-11.6	5.9	-17.5	7.2	11.0	-3.8
1975	-64.9	-0.7	-64.2	-69.4	-13.8	-55.6	4.5	13.1	-8.6
1976	-38.4	2.7	-41.0	-53.5	-12.9	-40.6	15.2	15.6	-0.4
1977	-19.1	6.8	-25.9	-46.0	-11.2	-34.9	26.9	18.0	8.9
1978	-0.4	18.7	-19.1	-29.3	-1.6	-27.8	28.9	20.3	8.7
1979	11.5	27.2	-15.7	-16.1	3.4	-19.5	27.6	23.8	3.8
1980	-34.5	14.2	-48.7	-61.3	-12.9	-48.4	26.8	27.1	-0.3
1981	-29.7	18.3	-48.0	-63.8	-11.7	-52.1	34.1	30.0	4.1
1982	-110.8	6.0	-116.8	-145.9	-30.8	-115.0	35.1	36.9	-1.7
1983	-128.6	10.7	-139.2	-176.0	-32.4	-143.6	47.5	43.1	4.4
1984	-105.0	46.2	-151.2	-169.6	1.4	-171.0	64.6	44.8	19.8
1985	-131.8	62.3	-194.1	-196.9	11.0	-207.9	65.1	51.3	13.8
1986	-144.4	73.6	-218.0	-205.6	17.4	-223.1	61.2	56.2	5.0
1987	-104.9	89.6	-194.5	-157.8	27.5	-185.3	52.9	62.1	-9.2
1988	-96.1	125.9	-222.0	-145.8	54.8	-200.6	49.7	71.1	-21.4
1989	-87.9	130.2	-218.0	-134.3	63.8	-198.1	46.4	66.4	-19.9
1990	-130.6	133.4	-264.0	-166.0	64.0	-230.0	35.4	69.4	-34.0
1991[b]	-121.6	127.2	-248.7	-156.0	55.9	-211.8	34.4	71.4	-36.9

[a] Less than $50 million.

[b] Seasonally adjusted annual rate QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

A14. Federal, State, and Local Tax Receipts[a]

Selected Fiscal Years 1902-1989
($Millions)

Year	Total	Federal	State	Local
1902	$1,373	$513	$156	$704
1913	2,271	662	301	1,308
1922	7,387	3,371	947	3,069
1927	9,451	3,364	1,608	4,479
1932	7,977	1,813	1,890	4,274
1934	8,854	2,942	1,979	3,933
1936	10,606	3,882	2,641	4,083
1938	14,189	5,877	3,834	4,478
1940	14,243	5,583	4,157	4,503
1942	22,962	13,351	4,979	4,632
1944	52,050	41,953	5,390	4,707
1946	48,988	37,887	5,971	5,130
1948	54,584	40,180	7,802	6,602
1950	54,799	37,853	8,958	7,988
1952	84,800	64,036	11,295	9,468
1953	89,779	67,496	11,922	10,361
1954	90,917	67,584	12,352	10,981
1955	87,916	63,291	12,735	11,890
1956	100,025	72,340	14,690	12,995
1957	107,693	77,362	16,041	14,290
1958	108,593	76,716	16,412	15,465
1959	110,209	76,178	17,495	16,536
1960	126,678	88,419	20,172	18,087
1961	131,506	90,322	21,374	19,810
1962	139,471	95,262	23,210	20,999
1963	148,715	101,701	25,109	21,905
1964	158,469	107,630	27,289	23,550
1965	165,475	111,231	29,120	25,124
1966	184,730	124,940	32,420	27,370
1967	207,636	143,716	34,836	29,084
1968	217,697	147,572	38,947	31,178
1969	259,979	180,710	44,481	34,788
1970	274,996	185,670	50,486	38,840
1971	277,822	180,349	54,031	43,442
1972	315,014	202,268	62,998	49,748
1973	348,073	222,463	72,564	53,046
1974	387,611	251,790	79,337	56,484
1975	416,362	267,321	87,691	61,350
1976	446,887	283,794	95,421	67,672
1977	523,237	338,754	109,607	74,876
1978	584,810	381,200	123,155	80,455
1979	659,407	442,057	136,669	80,681
1980	727,984	492,846	148,691	86,447
1981	834,552	572,421	167,227	94,904
1982	872,156	590,089	178,358	103,709
1983	877,253	572,087	192,067	113,099
1984	968,816	632,594	212,735	123,487
1985	1,061,432	695,153	231,763	134,516
1986	1,123,349	733,576	244,686	145,087
1987	1,243,889	819,815	265,772	158,302
1988	1,322,883	877,241	273,968	171,674
1989	1,439,588	960,035	295,018	184,535

[a] Includes social insurance taxes and Federal supplementary medical insurance; excludes contributions to workers' compensation systems.

Source: Department of Commerce, Bureau of the Census.

A15. Federal, State, and Local Tax Receipts: Per Capita and Percent Distribution

Selected Fiscal Years 1902-1989

Year	Per Capita Total	Per Capita Federal	Per Capita State	Per Capita Local	Percentage Distribution Total	Percentage Distribution Federal	Percentage Distribution State	Percentage Distribution Local
1902	$18	$7	$2	$9	100.0 %	37.4 %	11.4 %	51.3 %
1913	24	7	3	14	100.0	29.2	13.3	57.6
1922	68	31	9	28	100.0	45.6	12.8	41.5
1927	80	28	14	38	100.0	35.6	17.0	47.4
1932	64	15	15	34	100.0	22.7	23.7	53.6
1934	70	23	16	31	100.0	33.2	22.4	44.4
1936	83	30	21	32	100.0	36.6	24.9	38.5
1938	110	45	30	35	100.0	41.4	27.0	31.6
1940	108	42	32	34	100.0	39.2	29.2	31.6
1942	172	100	37	35	100.0	58.1	21.7	20.2
1944	389	313	40	35	100.0	80.6	10.4	9.0
1946	357	276	44	38	100.0	77.3	12.2	10.5
1948	377	277	54	46	100.0	73.6	14.3	12.1
1950	365	252	60	53	100.0	69.1	16.3	14.6
1952	548	414	73	61	100.0	75.5	13.3	11.2
1953	571	429	76	66	100.0	75.2	13.3	11.5
1954	569	423	77	69	100.0	74.3	13.6	12.1
1955	539	388	78	73	100.0	72.0	14.5	13.5
1956	602	436	88	78	100.0	72.3	14.7	13.0
1957	637	457	95	85	100.0	71.8	14.9	13.3
1958	631	446	95	90	100.0	70.6	15.1	14.2
1959	630	435	100	94	100.0	69.1	15.8	15.0
1960	709	495	113	101	100.0	69.8	15.9	14.3
1961	724	497	118	109	100.0	68.7	16.3	15.1
1962	756	516	126	114	100.0	68.3	16.6	15.1
1963	794	543	134	117	100.0	68.4	16.9	14.7
1964	834	567	144	124	100.0	67.9	17.2	14.9
1965	858	576	151	130	100.0	67.2	17.6	15.2
1966	949	642	167	141	100.0	67.6	17.5	14.8
1967	1,056	731	177	148	100.0	69.2	16.8	14.0
1968	1,096	743	196	157	100.0	67.8	17.9	14.3
1969	1,297	901	222	174	100.0	69.5	17.1	13.4
1970	1,357	916	249	192	100.0	67.5	18.4	14.1
1971	1,352	877	263	211	100.0	64.9	19.4	15.6
1972	1,513	971	303	239	100.0	64.2	20.0	15.8
1973	1,654	1,057	345	252	100.0	63.9	20.8	15.2
1974	1,825	1,185	373	266	100.0	65.0	20.5	14.6
1975	1,942	1,247	409	286	100.0	64.2	21.1	14.7
1976	2,063	1,310	441	312	100.0	63.5	21.4	15.1
1977	2,392	1,549	501	342	100.0	64.7	20.0	14.3
1978	2,646	1,725	557	364	100.0	65.2	21.1	13.8
1979	2,952	1,979	612	361	100.0	67.0	20.7	12.2
1980	3,222	2,181	658	383	100.0	67.6	20.5	11.9
1981	3,653	2,505	732	415	100.0	68.6	20.0	11.4
1982	3,779	2,557	773	449	100.0	67.7	20.4	11.9
1983	3,765	2,455	824	485	100.0	65.2	21.9	12.9
1984	4,114	2,687	904	524	100.0	65.3	22.0	12.7
1985	4,466	2,925	975	566	100.0	65.5	21.8	12.7
1986	4,681	3,057	1,020	605	100.0	65.3	21.8	12.9
1987	5,110	3,368	1,092	650	100.0	66.0	21.3	12.7
1988	5,409	3,587	1,120	702	100.0	66.3	20.7	13.0
1989	5,832	3,889	1,195	748	100.0	66.7	20.5	12.8

Source: Computed by Tax Foundation from data in Table A14 and population, excluding armed forces overseas, as of January first.

A16. Tax Index and Tax Receipts by Type of Tax[a]
All Governments
Calendar Years 1965-1989

Year	All Taxes	Personal Income Taxes	Corporate Profits Taxes	Indirect Business Taxes[b]	Social Insurance Contributions	All Other Taxes[c]
			Tax Index, 1980 = 100			
1965	22.8	18.9	36.4	30.2	14.6	38.2
1966	25.6	21.8	39.6	31.5	18.7	40.8
1967	27.5	24.0	38.4	33.9	20.9	42.8
1968	31.7	28.7	46.5	38.1	23.0	44.7
1969	35.8	34.5	46.8	41.8	26.5	50.7
1970	36.4	33.9	40.4	45.6	28.4	53.3
1971	38.7	33.4	44.6	50.1	31.5	61.2
1972	44.2	40.8	49.4	53.8	36.1	69.1
1973	49.7	43.7	58.1	58.5	44.9	69.7
1974	54.8	50.0	61.1	62.3	50.8	69.1
1975	56.5	48.8	60.0	67.5	54.4	71.7
1976	64.7	57.1	75.7	73.1	61.9	79.6
1977	72.7	65.7	86.1	79.7	69.0	94.1
1978	81.8	76.4	98.5	85.3	79.2	83.6
1979	91.6	89.7	103.8	89.9	91.3	88.2
1980	100.0	100.0	100.0	100.0	100.0	100.0
1981	114.0	115.6	95.6	117.6	116.2	105.9
1982	115.8	118.6	74.3	120.2	124.5	114.5
1983	122.5	117.9	91.0	130.9	134.4	107.2
1984	135.2	126.4	110.7	144.5	150.0	111.8
1985	146.4	140.1	113.8	153.4	163.4	120.4
1986	158.5	148.5	125.4	171.9	173.5	130.3
1987	172.5	167.5	149.6	181.0	183.1	138.8
1988	184.1	172.0	160.6	191.8	205.4	148.7
1989	197.6	191.2	152.7	200.9	219.8	163.2
1990	207.9	200.3	159.6	214.2	232.9	190.1
			Tax Receipts ($Billions)			
1965	$183.5	$55.5	$30.9	$60.3	$31.0	$5.8
1966	206.3	64.0	33.6	62.8	39.7	6.2
1967	221.5	70.5	32.6	67.5	44.4	6.5
1968	255.5	84.3	39.4	76.0	49.0	6.8
1969	288.5	101.3	39.7	83.4	56.4	7.7
1970	293.4	99.7	34.3	90.9	60.4	8.1
1971	312.1	98.1	37.8	99.9	67.0	9.3
1972	356.5	119.9	41.9	107.3	76.9	10.5
1973	400.4	126.4	49.3	116.6	95.5	10.6
1974	441.3	146.8	51.8	124.2	108.0	10.5
1975	455.0	143.3	50.9	134.6	115.8	10.9
1976	521.7	167.8	64.2	145.8	131.8	12.1
1977	586.1	192.9	73.0	159.0	146.9	14.3
1978	659.2	224.5	83.5	170.0	168.5	12.7
1979	738.3	263.4	88.0	179.2	194.3	13.4
1980	805.9	293.7	84.8	199.4	212.8	15.2
1981	918.5	339.6	81.1	234.5	247.2	16.1
1982	933.4	348.4	63.0	239.7	264.9	17.4
1983	987.0	346.4	77.2	261.0	286.1	16.3
1984	1,089.5	371.3	93.9	288.2	319.1	17.0
1985	1,179.9	411.5	96.5	305.8	347.8	18.3
1986	1,277.1	439.0	106.3	342.7	369.3	19.8
1987	1,390.5	492.0	126.9	360.9	389.6	21.1
1988	1,483.5	505.2	136.2	382.5	437.0	22.6
1989	1,592.7	561.6	138.0	400.6	467.7	24.8
1990	1,675.1	588.0	135.3	427.1	495.5	28.9

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis. For separate data on Federal and state and local taxes, see Tables C33 and D16.

[b] Sales, excise, and customs levies and real property taxes.

[c] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

A17. "Tax Freedom Day" and "Tax Bite In Eight-Hour Day"

Calendar Years 1929-1991

Year	Tax Freedom Day[a]	Tax Bite in the Eight-Hour Day[b] (Hours:Minutes) Total	Federal	State and Local
1929	February 9	:52	:19	:33
1931	February 15	1:00	:13	:47
1933	March 5	1:24	:25	:59
1935	March 1	1:17	:28	:49
1937	March 6	1:24	:40	:44
1939	March 6	1:24	:38	:46
1940	March 8	1:29	:45	:44
1941	March 17	1:40	1:04	:36
1942	March 19	1:43	1:24	:29
1943	April 6	2:06	1:42	:24
1944	March 30	1:58	1:36	:22
1945	April 1	1:59	1:36	:23
1946	March 31	1:57	1:30	:27
1947	April 3	2:01	1:33	:28
1948	March 28	1:55	1:26	:29
1949	March 24	1:48	1:16	:32
1950	April 3	2:02	1:30	:32
1951	April 10	2:11	1:40	:31
1952	April 10	2:12	1:40	:32
1953	April 10	2:12	1:40	:32
1954	April 6	2:05	1:30	:35
1955	April 9	2:09	1:34	:35
1956	April 11	2:13	1:37	:36
1957	April 13	2:14	1:37	:37
1958	April 10	2:12	1:32	:40
1959	April 14	2:16	1:36	:40
1960	April 17	2:22	1:40	:42
1961	April 18	2:22	1:38	:44
1962	April 18	2:21	1:38	:43
1963	April 19	2:23	1:39	:44
1964	April 15	2:18	1:33	:45
1965	April 15	2:17	1:33	:44
1966	April 18	2:21	1:36	:45
1967	April 20	2:24	1:37	:47
1968	April 25	2:32	1:39	:53
1969	May 1	2:38	1:48	:50
1970	April 28	2:34	1:40	:54
1971	April 25	2:31	1:36	:55
1972	April 29	2:36	1:39	:57
1973	April 29	2:36	1:41	:55
1974	May 3	2:41	1:45	:56
1975	April 28	2:35	1:38	:57
1976	May 1	2:40	1:42	:58
1977	May 3	2:41	1:43	:58
1978	May 3	2:41	1:45	:56
1979	May 3	2:41	1:48	:53
1980	May 1	2:39	1:48	:51
1981	May 4	2:43	1:52	:51
1982	May 3	2:41	1:48	:53
1983	April 30	2:38	1:43	:55
1984	April 28	2:36	1:42	:54
1985	May 1	2:38	1:44	:54
1986	May 2	2:40	1:43	:56
1987	May 4	2:43	1:47	:56
1988	May 3	2:43	1:46	:56
1989	May 4	2:44	1:47	:56
1990	May 5	2:44	1:47	:57
1991	May 8	2:49	1:50	:59

[a] "Tax Freedom Day" represents the date on which the average person would finish paying Federal, state, and local taxes if all earnings since January 1 were turned over to the governments to fulfill annual tax obligations.

[b] The "Tax Bite in the Eight-Hour Day" reflects the amount of time out of each workday that the average person spends earning enough money to pay tax obligations.

Source: Tax Foundation computations based on data in Table A32.

A18. Gross Debt of Federal, State, and Local Governments[a]

End of Selected Fiscal Years 1902-1990[b]

($Millions)

Year	Total	Federal	State	Local
1902	$3,285	$1,178	$230	$1,877
1913	5,607	1,193	379	4,035
1922	33,072	22,963	1,131	8,978
1927	33,393	18,512	1,971	12,910
1932	38,692	19,487	2,832	16,373
1934	45,982	27,053	3,248	15,681
1936	53,253	33,779	3,413	16,061
1938	56,601	37,165	3,343	16,093
1940	63,251	42,968	3,590	16,693
1942	91,759	72,422	3,257	16,080
1944	218,482	201,003	2,776	14,703
1946	285,339	269,422	2,353	13,564
1948	270,948	252,292	3,676	14,980
1950	281,445	257,357	5,258	18,830
1952	289,205	259,105	6,874	23,226
1953	299,852	266,071	7,824	25,957
1954	310,190	271,260	9,600	29,331
1955	318,641	274,374	11,198	33,069
1956	321,619	272,751	12,890	35,978
1957	323,566	270,527	13,738	39,301
1958	334,530	276,343	15,394	42,793
1959	348,816	284,706	16,930	47,180
1960	356,286	286,331	18,543	51,412
1961	363,994	288,971	19,993	55,030
1962	379,479	298,201	22,023	59,255
1963	390,916	305,860	23,176	61,881
1964	403,935	311,713	25,041	67,181
1965	416,786	317,274	27,034	72,478
1966	426,958	319,907	29,564	77,487
1967	439,880	326,221	32,472	81,185
1968	468,736	347,578	35,666	85,492
1969	487,268	353,720	39,555	93,995
1970	514,489	370,919	42,008	101,563
1971	556,957	398,130	47,793	111,034
1972	602,418	427,260	54,453	120,705
1973	656,903	468,418	59,375	129,110
1974	692,851	486,235	65,296	141,320
1975	764,055	544,129	72,127	147,798
1976	871,815	631,283	84,825	155,707
1977	966,668	709,136	90,200	167,332
1978	1,060,856	780,423	102,569	177,864
1979	1,137,853	833,750	111,740	192,363
1980	1,249,919	914,316	121,958	213,645
1981	1,367,831	1,003,939	134,847	229,045
1982	1,551,565	1,146,986	147,470	257,109
1983	1,836,387	1,381,886	167,290	287,211
1984	2,081,778	1,576,748	186,377	318,653
1985	2,395,913	1,827,470	211,904	356,539
1986	2,788,397	2,129,522	247,715	411,160
1987	3,072,943	2,354,286	265,677	452,980
1988	3,369,594	2,614,581	276,766	478,247
1989	3,679,467	2,881,112	295,500	502,855
1990	4,147,265	3,266,073	326,158	555,034

[a] Short- and long-term debt outstanding.

[b] State and local debt for 1990 estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census: and Treasury Department.

A20. Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1989

Number of Full-Time Equivalent Employees (Thousands)

	All Governments		Federal		State and Local		Exhibit:
Year	Total[a]	Total Less Military	Total[a]	Total Less Military	Total[a]	Total Less Education	All Private Industry
1929	3,204	2,923	847	566	2,357	1,275	32,134
1933	3,893	3,623	1,237	967	2,656	1,572	23,321
1939[b]	6,172	5,791	3,312	2,931	2,860	1,636	29,742
1946	8,759	5,322	5,770	2,333	2,989	1,713	38,356
1947	6,762	5,130	3,528	1,896	3,234	1,870	40,364
1948	6,812	5,268	3,460	1,916	3,352	1,934	41,278
1949	7,278	5,561	3,684	1,967	3,594	2,103	39,577
1950	7,505	5,692	3,783	1,970	3,722	2,186	41,099
1951	9,342	6,138	5,535	2,331	3,807	2,226	43,325
1952	10,122	6,410	6,175	2,463	3,947	2,292	43,698
1953	10,095	6,465	5,989	2,359	4,106	2,374	44,677
1954	9,941	6,514	5,669	2,242	4,272	2,460	43,054
1955	9,836	6,691	5,393	2,248	4,443	2,528	44,381
1956	9,936	6,947	5,270	2,281	4,666	2,645	45,605
1957	10,136	7,169	5,263	2,296	4,873	2,745	45,822
1958	10,184	7,387	5,062	2,265	5,122	2,884	43,970
1959	10,306	7,595	5,010	2,299	5,296	2,949	45,365
1960	10,581	7,891	5,055	2,365	5,526	3,036	46,103
1961	10,942	8,168	5,157	2,383	5,785	3,176	45,621
1962	11,348	8,391	5,409	2,452	5,939	3,239	46,734
1963	11,553	8,675	5,351	2,473	6,202	3,318	47,380
1964	11,890	8,994	5,360	2,464	6,530	3,454	48,332
1965	12,264	9,376	5,389	2,501	6,875	3,588	50,338
1966	13,237	9,920	5,988	2,671	7,249	3,732	52,793
1967	13,948	10,341	6,450	2,843	7,498	3,827	54,001
1968	14,395	10,734	6,531	2,870	7,864	3,997	55,419
1969	14,652	11,031	6,484	2,863	8,168	4,120	57,024
1970	14,624	11,351	6,094	2,821	8,530	4,307	56,554
1971	14,589	11,687	5,715	2,813	8,874	4,467	56,206
1972	14,604	12,051	5,344	2,791	9,260	4,690	58,018
1973	14,811	12,372	5,194	2,755	9,617	4,860	61,172
1974	15,080	12,735	5,161	2,816	9,919	5,016	62,005
1975	15,384	13,089	5,116	2,821	10,268	5,248	59,937
1976	15,461	13,208	5,067	2,814	10,394	5,312	62,195
1977	15,588	13,349	5,047	2,808	10,541	5,379	64,770
1978	15,948	13,728	5,065	2,845	10,883	5,597	68,473
1979	16,106	13,917	5,049	2,860	11,057	5,703	71,003
1980	16,350	14,141	5,114	2,905	11,236	5,796	70,726
1981	16,320	14,061	5,137	2,878	11,183	5,703	71,509
1982	16,221	13,928	5,143	2,850	11,078	5,660	69,846
1983	16,274	13,965	5,174	2,865	11,100	5,681	70,465
1984	16,508	14,179	5,249	2,920	11,259	5,773	74,687
1985	16,853	14,507	5,298	2,952	11,555	5,916	76,851
1986	17,161	14,801	5,296	2,936	11,865	6,082	78,301
1987	17,482	15,111	5,364	2,993	12,118	6,226	80,744
1988	17,756	15,425	5,388	3,057	12,368	6,323	83,250
1989	18,109	15,788	5,421	3,100	12,688	6,460	85,361

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A21. Wages and Salaries of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1989

($Millions)

	All Governments		Federal		State and Local		Exhibit:
Year	Total[a]	Total Less Military	Total[a]	Total Less Military	Total[a]	Total Less Education	All Private Industry
1929	$4,961	$4,629	$1,417	$1,085	$3,544	$1,981	$45,498
1933	5,163	4,874	1,610	1,321	3,553	2,144	23,863
1939b	8,241	7,809	4,021	3,589	4,220	2,503	37,742
1946	20,700	12,867	14,371	6,538	6,329	3,745	91,345
1947	17,513	13,342	9,988	5,817	7,525	4,441	105,515
1948	19,007	14,876	10,230	6,099	8,777	5,178	116,444
1949	20,813	16,351	11,110	6,648	9,703	5,720	113,848
1950	22,618	17,365	12,250	6,997	10,368	6,076	124,542
1951	29,213	20,281	17,864	8,932	11,349	6,609	142,364
1952	33,361	22,631	20,823	10,093	12,538	7,294	152,256
1953	34,319	23,695	20,698	10,074	13,621	7,882	164,658
1954	34,884	24,612	20,020	9,748	14,864	8,503	162,415
1955	36,574	26,393	20,582	10,401	15,992	9,083	175,625
1956	38,778	28,608	21,162	10,992	17,616	9,882	190,306
1957	40,988	30,785	21,594	11,391	19,394	10,702	199,016
1958	44,095	33,755	22,732	12,392	21,363	11,644	197,267
1959	46,026	35,660	23,099	12,733	22,927	12,310	213,869
1960	49,150	38,735	24,043	13,628	25,107	13,250	223,828
1961	52,435	41,859	25,067	14,491	27,368	14,346	228,192
1962	56,308	45,052	26,627	15,371	29,681	15,394	243,106
1963	59,984	48,480	27,927	16,423	32,057	16,350	254,888
1964	64,879	52,472	29,897	17,490	34,982	17,592	272,917
1965	69,860	56,930	31,496	18,566	38,364	19,143	293,842
1966	78,333	62,909	35,835	20,411	42,498	20,895	321,908
1967	86,420	69,352	39,104	22,036	47,316	23,068	342,496
1968	96,621	77,776	43,137	24,292	53,484	25,915	375,271
1969	105,526	85,517	46,032	26,023	59,494	28,637	412,711
1970	117,144	96,462	49,640	28,958	67,504	32,456	434,305
1971	126,681	105,963	51,504	30,786	75,177	36,336	457,748
1972	137,773	115,810	55,031	33,068	82,742	40,220	500,899
1973	148,676	126,555	57,154	35,033	91,522	45,026	559,976
1974	160,380	137,882	60,466	37,968	99,914	49,661	611,792
1975	176,092	152,996	64,393	41,297	111,699	55,564	638,641
1976	188,741	165,264	67,770	44,293	120,971	59,794	710,876
1977	202,416	178,113	71,744	47,441	130,672	64,916	791,632
1978	219,699	194,013	77,508	51,822	142,191	71,406	899,968
1979	235,939	208,979	81,989	55,029	153,950	77,355	1,016,053
1980	260,138	230,321	90,149	60,332	169,989	86,005	1,111,918
1981	284,420	249,322	100,705	65,607	183,715	92,714	1,225,978
1982	305,893	266,032	108,416	68,555	197,477	99,621	1,280,331
1983	323,869	281,568	114,411	72,110	209,458	105,904	1,352,382
1984	346,339	301,331	121,986	76,978	224,353	114,094	1,492,460
1985	371,814	323,883	129,098	81,167	242,716	124,038	1,603,357
1986	393,705	343,664	131,893	81,852	261,812	134,600	1,701,064
1987	419,402	367,183	138,550	86,331	280,852	145,260	1,830,223
1988	446,611	393,372	144,986	91,747	301,625	155,917	1,984,480
1989	476,602	421,573	150,847	95,818	325,755	168,423	2,096,682

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A22. Average Annual Earnings of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1989
(Per Full-Time Equivalent)

	All Governments		Federal		State and Local		Exhibit:
Year	Total[a]	Total Less Military	Total[a]	Total Less Military	Total[a]	Total Less Education	All Private Industry
1929	$1,548	$1,584	$1,673	$1,917	$1,504	$1,554	$1,416
1933	1,326	1,345	1,302	1,366	1,388	1,364	1,023
1939[b]	1,335	1,348	1,214	1,224	1,476	1,530	1,269
1946	2,363	2,418	2,491	2,802	2,117	2,186	2,382
1947	2,590	2,601	2,831	3,068	2,327	2,375	2,614
1948	2,790	2,824	2,957	3,183	2,618	2,677	2,821
1949	2,860	2,940	3,016	3,380	2,700	2,720	2,877
1950	3,014	3,051	3,238	3,552	2,786	2,780	3,030
1951	3,127	3,304	3,227	3,832	2,981	2,969	3,288
1952	3,296	3,531	3,372	4,098	3,177	3,182	3,484
1953	3,400	3,665	3,456	4,270	3,317	3,320	3,606
1954	3,509	3,778	3,531	4,348	3,479	3,457	3,772
1955	3,718	3,945	3,816	4,627	3,599	3,593	3,957
1956	3,903	4,118	4,016	4,819	3,775	3,736	4,173
1957	4,044	4,294	4,103	4,961	3,980	3,899	4,343
1958	4,330	4,570	4,491	5,471	4,171	4,037	4,486
1959	4,466	4,695	4,611	5,538	4,329	4,174	4,714
1960	4,645	4,909	4,756	5,762	4,543	4,364	4,855
1961	4,792	5,125	4,681	6,081	4,731	4,517	5,002
1962	4,962	5,369	4,923	6,269	4,998	4,753	5,202
1963	5,192	5,588	5,219	6,641	5,169	4,928	5,380
1964	5,457	5,834	5,578	7,098	5,357	5,093	5,647
1965	5,696	6,072	5,844	7,423	5,580	5,335	5,837
1966	5,918	6,342	5,984	7,642	5,863	5,599	6,098
1967	6,196	6,707	6,063	7,751	6,310	6,028	6,342
1968	6,712	7,246	6,605	8,464	6,801	6,484	6,772
1969	7,202	7,752	7,099	9,089	7,284	6,951	7,237
1970	8,010	8,498	8,146	10,265	7,914	7,536	7,679
1971	8,683	9,067	9,012	10,944	8,472	8,134	8,144
1972	9,434	9,610	10,298	11,848	8,935	8,594	8,634
1973	10,038	10,229	11,004	12,716	9,517	9,265	9,154
1974	10,635	10,827	11,716	13,483	10,073	9,901	9,867
1975	11,446	11,689	12,587	14,639	10,878	10,588	10,655
1976	12,208	12,512	13,375	15,740	11,639	11,256	11,430
1977	12,985	13,343	14,215	16,895	12,397	12,068	12,222
1978	13,776	14,133	15,303	18,215	13,065	12,758	13,143
1979	14,649	15,016	16,239	19,241	13,923	13,564	14,310
1980	15,911	16,267	17,828	20,768	15,129	14,839	15,721
1981	17,428	17,731	19,604	22,796	16,428	16,257	17,144
1982	18,858	19,101	21,090	24,054	17,826	17,601	18,331
1983	19,901	20,162	22,113	25,169	18,870	18,642	19,190
1984	20,980	21,252	23,240	26,362	19,927	19,763	19,993
1985	22,062	22,326	24,367	27,496	21,005	20,967	20,863
1986	22,842	23,219	24,904	27,879	22,066	22,131	21,725
1987	23,901	24,299	25,830	28,844	23,176	23,331	22,667
1988	25,153	25,502	26,909	30,012	24,388	24,659	23,838
1989	26,319	26,702	27,826	30,909	25,674	26,072	24,563

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A23. Civilian Employment and Payrolls of Governments

October, Selected Years 1940-1989[a]

Governmental Unit	1940	1949	1959	1969	1979	1987	1988	1989
				A. Number of Employees (Thousands)				
All employees[b]	4,474	6,203	8,487	12,691	15,971	17,281	17,588	17,879
Federal[c]	1,128	2,047	2,399	2,975	2,869	3,091	3,112	3,114
State and local	3,346	4,156	6,088	9,716	13,102	14,190	14,476	14,765
Education	1,320	1,658	2,745	5,061	6,732	7,389	7,510	7,684
Other	2,026	2,497	3,343	4,655	6,370	6,801	6,966	7,081
State	n.a.	1,037	1,454	2,614	3,699	4,115	4,236	4,365
Education	n.a.	306	443	1,112	1,577	1,804	1,854	1,925
Other	551	731	1,011	1,501	2,122	2,311	2,382	2,440
Local	n.a.	3,119	4,634	7,102	9,403	10,076	10,240	10,400
Education	n.a.	1,352	2,302	3,949	5,250	5,584	5,656	5,759
Other	1,475	1,767	2,332	3,154	4,153	4,492	4,584	4,641
Local by type of government:								
Municipal	n.a.	1,281	1,636	2,165	2,553	2,541	2,570	2,569
County	n.a.	476	767	1,163	1,804	1,963	2,024	2,085
Other[d]	n.a.	1,363	2,231	3,775	5,046	5,571	5,646	5,747
Full-time equivalent employees:								
Federal	n.a.	n.a.	n.a.	2,893	2,708	n.a	n.a.	n.a.
State and local	n.a.	n.a.	5,342	8,160	10,944	12,086	12,404	12,723
				B. Monthly Payroll ($Millions)				
All employees[b]	$565.8	$1,406.0	$3,114.4	$7,593.8	$18,077.0	$32,382.1	$34,202.8	$36,762.9
Federal[c]	177.0	539.2	1,072.7	2,341.5	4,727.7	7,924.2	7,975.9	8,635.7
State and local	388.8	866.7	2,041.7	5,252.3	13,349.3	24,457.9	26,226.9	28,127.2
Education	175.3	384.8	999.3	2,830.6	6,757.0	12,315.2	13,124.6	14,023.6
Other	213.5	481.9	1,042.4	2,421.7	6,592.3	12,142.7	13,102.3	14,103.6
State	n.a.	209.8	485.4	1,430.5	3,869.3	7,297.8	7,842.3	8,443.1
Education	n.a.	58.5	139.2	554.4	1,451.4	2,758.3	2,928.6	3,175.0
Other	58.8	151.3	346.2	876.0	2,417.9	4,539.5	4,913.7	5,268.1
Local	n.a.	656.9	1,556.3	3,821.8	9,480.0	17,160.2	18,384.6	19,684.1
Education	n.a.	326.3	860.0	2,276.2	5,305.6	9,556.9	10,195.9	10,848.6
Other	154.7	330.6	696.3	1,545.6	4,174.4	7,603.3	8,188.7	8,835.5
Local by type of government:								
Municipal	n.a.	277.2	547.9	1,195.6	2,728.5	4,687.3	4,978.6	5,273.9
County	n.a.	86.4	229.1	571.6	1,726.0	3,258.0	3,531.5	3,855.4
Other[d]	n.a.	293.5	779.3	2,054.5	5,025.5	9,214.9	9,874.5	10,554.9

[a] Beginning in 1959 data include Alaska and Hawaii.

[b] Full- and part-time employees.

[c] Includes employees outside continental United States; also civilian employees of the National Guard paid directly from the Federal Treasury.

[d] Principally school district personnel.

Source: Department of Commerce, Bureau of the Census.

A24. Civilian Employment of Governments by State
October 1989
(Thousands)

State	Total[a,b]	Federal[a]	State and Local Governments		
			Total	State	Local
Total17,706	2,941	14,765	4,365	10,400	
Alabama	305	58	246	88	159
Alaska	64	15	49	25	25
Arizona	249	38	211	57	154
Arkansas	156	19	137	48	88
California	1,965	325	1,641	376	1,265
Colorado	270	53	217	68	148
Connecticut	201	24	177	67	110
Delaware	47	5	41	23	18
Florida	800	109	691	170	522
Georgia	494	88	406	119	287
Hawaii	95	27	68	54	14
Idaho	75	10	65	21	44
Illinois	764	107	657	164	493
Indiana	368	42	326	105	221
Iowa	212	19	194	61	133
Kansas	210	25	185	57	128
Kentucky	236	35	201	81	120
Louisiana	297	34	263	97	166
Maine	96	18	78	27	51
Maryland	409	132	277	100	177
Massachusetts	393	62	331	107	224
Michigan	608	58	550	164	387
Minnesota	316	32	284	81	203
Mississippi	192	24	168	52	116
Missouri	348	67	281	84	197
Montana	75	11	64	22	42
Nebraska	134	16	119	35	83
Nevada	70	10	60	18	42
New Hampshire	68	8	60	21	40
New Jersey	528	77	451	124	327
New Mexico	137	27	111	50	60
New York	1,419	159	1,260	303	957
North Carolina	447	48	400	120	280
North Dakota	62	8	54	20	34
Ohio	704	93	611	170	441
Oklahoma	249	47	202	76	126
Oregon	210	29	181	60	121
Pennsylvania	683	136	547	145	402
Rhode Island	66	11	55	24	31
South Carolina	244	33	211	85	126
South Dakota	60	9	51	17	34
Tennessee	332	57	275	88	188
Texas	1,167	176	991	248	743
Utah	143	37	106	41	65
Vermont	40	5	35	15	21
Virginia	536	160	376	138	238
Washington	351	65	286	111	176
West Virginia	120	16	104	38	66
Wisconsin	341	28	313	88	225
Wyoming	49	6	42	13	30
District of Columbia	267	210	57	-	57

[a] Total includes 35,000 Federal civilian employees with unspecified geographic location but excludes employees based outside the U.S. Data are for December 31, 1988.

[b] Full- and part-time employees in the United States; Federal data are for December 1988 and differ from those in Table A23 which pertain to October 1988 and include employees working outside the United States. See Table D47 for monthly payroll of state and local employees by state.

Source: Department of Commerce, Bureau of the Census.

A25. Payments under Social Insurance and Related Programs by Risk and Program

Selected Calendar Years 1949-1988[a]
($Millions)

Risk and Program	1949	1959	1969	1980	1986	1987	1988
Total[b]	$6,555.4	$20,953.3	$46,227.1	$207,796.8	$316,322.1	$328,842.0	$345,022.7
Old-age retirement	1,226.6	9,925.4	24,709.6	113,252.0	198,226.7	209,074.6	223,530.0
Old-age, survivors, disability and health insurance[c]	437.4	7,607.0	17,698.1	77,905.0	140,418.2	146,836.1	156,695.7
Railroad retirement	168.9	523.1	965.5	2,930.6	3,942.8	4,080.5	4,192.8
Federal civil service	123.7	902.5	1,526.8	10,227.5	15,869.0	16,959.0	18,295.3
State and local government retirement	203.0	790.0	2,250.0	10,792.3	21,607.0	24,538.0	26,621.1
Veterans program	61.7	40.7	8.8	e	e	e	e
Other[d]	231.8	463.1	2,260.5	11,296.6	16,389.7	16,681.0	17,725.1
Survivorship (monthly benefits)	794.6	3,315.2	8,774.1	34,986.0	45,667.8	47,068.2	48,601.9
Old-age, survivors, disability and health insurance	196.6	2,063.3	6,219.3	26,854.0	33,785.4	35,028.7	35,863.8
Railroad retirement	39.3	180.9	367.0	1,371.6	1,722.0	1,736.9	1,762.5
Federal civil service	4.3	92.8	354.4	1,930.3	3,306.2	3,591.2	3,804.6
State and local government retirement	25.0	86.0	195.0	683.9	1,002.0	1,041.0	1,129.0
Veterans program	477.4	819.0	1,439.2	2,754.9	3,374.8	3,123.0	3,499.3
Workers' compensation	52.0	90.0	185.0	675.0	1,032.0	1,067.3	1,184.6
Black lung benefit program	-	-	-	635.0	768.0	746.6	728.1
Other[d]	-	4.3	14.2	301.3	677.4	733.5	830.0
Lump-sum payments	83.3	299.0	545.2	983.6	1,105.7	337.8	352.1
Old-age, survivors, disability and health insurance	33.2	171.3	291.2	395.0	136.2	138.0	142.1
Railroad retirement	11.5	17.8	26.2	13.6	9.6	9.3	7.7
Federal civil service	7.9	11.1	22.3	22.9	56.1	50.0	62.0
State and local government retirement	18.0	60.0	135.0	351.6	778.0	e	e
Veterans program	12.4	37.7	68.9	177.7	119.7	134.3	133.6
Other[d]	0.4	1.2	1.6	2.8	6.1	6.2	6.7
Disability	2,179.9	4,553.8	9,775.2	39,859.4	55,156.6	57,770.6	60,309.2
Old-age, survivors, disability and health insurance	-	456.7	2,542.2	15,437.0	19,524.5	20,413.6	21,386.1
Railroad retirement	72.0	134.2	193.0	564.4	905.8	738.4	776.5
Federal civil service	35.3	134.2	442.5	2,884.7	4,475.9	4,562.6	4,016.1
State and local government retirement	22.0	85.0	255.0	1,210.7	1,833.0	1,907.0	1,960.9
Veterans program	1,630.5	2,424.7	3,706.2	8,602.2	10,886.1	11,209.8	11,346.9
Workers' compensation	331.0	725.0	1,519.0	7,245.0	13,333.0	14,179.3	15,737.8
State temporary disability insurance	59.1	287.9	597.5	1,299.8	2,067.3	2,545.4	2,753.6
Railroad temporary disability insurance	30.1	66.2	57.4	63.2	57.8	72.4	63.7
Black lung benefit program	-	-	-	1,077.0	838.0	808.8	768.8
Other[d]	-	239.9	462.4	1,275.4	1,437.2	1,433.3	1,478.8
Unemployment	2,271.1	2,859.8	2,423.0	18,935.9	16,116.3	14,390.8	12,229.5
State unemployment insurance[f]	1,737.3	2,617.9	2,261.6	18,756.5	15,988.0	14,276.2	12,158.7
Railroad unemployment insurance	103.6	224.5	37.0	179.4	128.3	114.6	70.8
Veterans unemployment allowances	430.2	17.4	-	-	-	-	-
Training and related allowances	-	-	124.4	-	-	-	-

[a] Data for 1988 are preliminary.

b Partly estimated; excludes refunds of employee contributions for state and local government, Federal civil service, and other contributory retirement plans.

c Includes benefits paid to aged wives, dependent husbands, and children of retired and disabled-worker beneficiaries.

d Federal contributory and noncontributory programs.

e Negligible amount, included under veterans programs survivorship payments.

f Includes payments to unemployed Federal employees made by states as agents of the Federal government, payments under the temporary extended unemployment insurance programs, and under the Ex-Servicemen's Unemployment Act of 1958.

Source: Department of Health and Human Services, Social Security Administration.

A19. Gross Debt of Federal, State, and Local Governments Per Capita and Percent Distribution

End of Selected Fiscal Years 1902-1990

Year	Per Capita				Percentage Distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$41	$15	$3	$24	100.0	35.9	7.0	57.1
1922	301	209	10	82	100.0	69.4	3.4	27.1
1927	281	156	17	108	100.0	55.4	5.9	38.7
1932	310	156	23	131	100.0	50.4	7.3	42.3
1934	364	214	26	124	100.0	58.8	7.1	34.1
1936	416	264	27	125	100.0	63.4	6.4	30.2
1938	436	286	26	124	100.0	65.7	5.9	28.4
1940	479	326	27	127	100.0	67.9	5.7	26.4
1942	685	541	24	120	100.0	78.9	3.5	17.5
1944	1,644	1,513	21	111	100.0	92.0	1.3	6.7
1946	2,037	1,924	17	97	100.0	94.4	.8	4.8
1948	1,855	1,727	25	103	100.0	93.1	1.4	5.5
1950	1,853	1,695	35	124	100.0	91.4	1.9	6.7
1952	1,849	1,657	44	149	100.0	89.6	2.4	8.0
1954	1,916	1,676	59	181	100.0	87.4	3.1	9.5
1956	1,913	1,623	77	214	100.0	84.8	4.0	11.2
1958	1,921	1,587	88	246	100.0	82.6	4.6	12.8
1960	1,980	1,591	103	286	100.0	80.4	5.2	14.4
1962	2,042	1,605	119	319	100.0	78.5	5.8	15.6
1964	2,113	1,631	131	351	100.0	77.2	6.2	16.6
1966	2,183	1,636	151	396	100.0	74.9	6.9	18.1
1968	2,351	1,743	179	429	100.0	74.2	7.6	18.2
1970	2,522	1,818	206	498	100.0	72.1	8.1	19.7
1971	2,693	1,925	231	537	100.0	71.5	8.6	19.9
1972	2,878	2,042	260	577	100.0	70.9	9.0	20.0
1973	3,108	2,216	281	611	100.0	71.3	9.0	20.0
1974	3,248	2,279	306	662	100.0	70.2	9.4	20.4
1975	3,546	2,525	335	686	100.0	71.2	9.4	19.3
1976	4,007	2,902	390	716	100.0	72.4	9.7	17.9
1977	4,398	3,227	410	761	100.0	73.4	9.3	17.3
1978	4,777	3,514	462	801	100.0	73.6	9.7	16.8
1979	5,067	3,713	496	857	100.0	73.3	9.8	16.9
1980	5,501	4,024	537	940	100.0	73.2	9.8	17.1
1981	5,962	4,376	588	998	100.0	73.4	9.9	16.7
1982	6,696	4,951	637	1,108	100.0	73.9	9.5	16.6
1983	7,855	5,911	716	1,228	100.0	75.2	9.1	15.7
1984	8,828	6,686	790	1,348	100.0	75.7	9.0	15.3
1985	10,070	7,681	891	1,498	100.0	76.3	8.8	14.9
1986	11,612	8,868	1,032	1,705	100.0	76.4	8.9	14.7
1987	12,682	9,716	1,096	1,861	100.0	76.6	8.7	14.7
1988	13,780	10,692	1,132	1,946	100.0	77.6	8.2	14.2
1989	14,907	11,673	1,197	2,037	100.0	78.3	8.0	13.7
1990	16,625	13,092	1,307	2,225	100.0	78.8	7.9	13.4

Source: Computed by Tax Foundation from data in Table A18, and population as of July 1.

A26. Payments Under Selected Social Insurance and Related Programs by State

Calendar Year 1987
($Millions)

State	Retirement, disability, and survivor benefits: Old-age, survivors, and disability insurance	Federal civil service	Veterans programs	Railroad retirement	Unemployment insurance benefits: Regular state programs	Federal-state extended benefit program	Other[a]	Railroad temporary disability benefits
Total[b]	$204,156	$25,162	$14,415	$6,545	$13,603	$73	$366	$52
Alabama	3,257	537	313	101	158	c	4.8	.7
Alaska	152	67	18	1	110	13.3	4.1	c
Arizona	2,871	461	237	96	120	c	5.9	.3
Arkansas	2,125	230	251	87	122	.1	3.5	.8
California	19,214	2,651	1,159	431	1,755	1.6	29.0	3.7
Colorado	2,019	423	186	86	207	c	7.6	.6
Connecticut	3,059	156	126	38	156	c	1.7	.4
Delaware	554	55	31	21	25	c	0.7	.2
Florida	13,088	1,894	1,014	319	260	.1	6.6	1.1
Georgia	4,046	640	431	143	231	c	8.1	1.7
Hawaii	715	277	47	3	43	c	2.5	.4
Idaho	776	102	53	47	64	4.0	2.8	3.9
Illinois	9,095	673	390	432	785	.1	19.9	1.9
Indiana	4,976	314	242	177	154	c	7.4	.7
Iowa	2,794	192	136	104	121	c	4.6	1.0
Kansas	2,176	231	131	150	155	c	5.7	1.8
Kentucky	2,996	275	266	150	136	c	9.1	.8
Louisiana	3,002	253	273	90	354	33.5	6.5	.4
Maine	1,045	131	98	36	49	.6	1.6	1.1
Maryland	3,2[illegible]	1,609	227	130	186	.3	6.7	.5
Massachusetts	5,276	567	437	73	404	c	5.3	1.7
Michigan	8,300	371	399	147	932	c	18.6	1.1
Minnesota	3,423	261	215	187	304	1.6	7.3	.5
Mississippi	1,949	220	227	90	95	.2	4.2	1.5
Missouri	4,673	501	298	220	224	c	7.4	.7

Continued

A26. Payments Under Selected Social Insurance and Related Programs by State (continued)

Calendar Year 1987

($Millions)

State	Retirement, disability, and survivor benefits: Old-age, survivors, and disability insurance	Federal civil service	Veterans programs	Railroad retirement	Unemployment insurance benefits: Regular state programs	Federal-state extended benefit program	Other[a]	Railroad temporary disability benefits
Montana	685	98	51	63	43	c	3.3	1.3
Nebraska	1,397	139	91	101	48	c	3.3	.2
Nevada	742	130	62	28	67	c	1.2	.1
New Hampshire	846	120	72	12	15	-	0.2	1.3
New Jersey	7,168	664	328	143	543	1.0	5.8	.3
New Mexico	972	240	124	48	68	c	4.7	3.1
New York	16,420	1,173	896	328	1,040	.1	17.0	.7
North Carolina	4,920	471	437	98	187	.2	6.9	.2
North Dakota	547	50	31	34	36	c	1.9	3.0
Ohio	9,701	787	562	373	624	c	20.8	.3
Oklahoma	2,601	475	311	56	138	c	4.7	.6
Oregon	2,564	311	173	98	206	c	6.4	4.0
Pennsylvania	12,354	1,147	653	567	861	c	23.5	.1
Rhode Island	983	116	71	9	60	c	1.1	.4
South Carolina	2,472	335	207	57	86	c	2.7	.1
South Dakota	611	73	49	14	12	c	1.2	1.0
Tennessee	3,832	356	331	129	162	c	8.1	3.0
Texas	10,403	1,407	1,040	345	1,060	.9	23.6	.4
Utah	934	315	61	68	87	c	4.0	c
Vermont	447	39	36	13	24	c	0.4	1.6
Virginia	3,972	1,686	410	197	131	c	7.4	.9
Washington	3,743	644	292	117	342	6.2	11.5	1.3
West Virginia	1,878	125	153	117	114	5.8	6.4	.7
Wisconsin	4,523	222	242	119	303	c	7.2	.3
Wyoming	308	45	23	33	51	4.2	1.9	-
District of Columbia	382	601	49	13	59	-	7.0	.1

[a] Includes unemployment compensation for Federal employees, veterans, and railroad employees.

[b] Includes outlying areas and abroad.

[c] Less than $50,000.

Source: Department of Health and Human Services, Social Security Administration.

A27. Employer and Employee Contributions for Social Insurance by Program

Selected Calendar Years 1929-1990[a]

($Billions)

Program	1929	1949	1959	1969	1979	1987	1988	1989	1990
Total Contributions	$.3	$6.6	$18.8	$57.9	$197.8	$400.8	$444.6	$476.8	$506.9
Employer contributions	.1	4.3	10.9	31.6	116.8	227.8	249.7	263.9	280.8
Old-age, survivors, disability and hospital insurance	-	.8	4.6	17.9	60.9	131.6	148.6	159.1	171.4
Old-age, survivors, and disability insurance	-	.8	4.6	15.6	50.3	103.9	118.8	127.2	137.7
Hospital insurance	-	-	-	2.3	10.5	27.7	29.7	31.8	33.6
Unemployment insurance	-	1.6	2.6	3.4	15.8	23.6	23.6	22.6	21.3
State tax	-	1.0	2.0	2.5	12.2	17.6	18.0	17.0	15.6
Federal tax	-	.2	.3	.7	3.0	5.4	5.2	5.2	5.3
Railroad employees	-	-	.2	.1	.2	.2	.2	.2	.2
Federal employees	-	.4	.2	.1	.4	.3	.3	.3	.4
Federal employee retirement	.1	.6	1.4	4.4	17.4	31.2	33.3	35.8	38.8
Civilian	-	.3	.8	1.7	6.8	12.8	13.8	15.1	16.7
Military	-	.3	.7	2.7	10.6	18.4	19.5	20.7	22.1
Railroad retirement	-	.3	.3	.5	1.7	2.5	2.7	2.6	2.8
Veterans' life insurance	-	.5	-	-	-	-	-	-	-
Workers' compensation	-	-	.1	.1	.7	1.2	1.3	1.3	1.5
Military medical insurance	-	-	-	.2	.3	1.1	1.2	1.3	1.5
State and local employee retirement	.1	.4	1.6	4.5	16.8	31.5	33.1	33.8	35.3
Temporary disability insurance	-	-	-	-	.1	.1	.2	.2	.2
Workers' compensation	-	.1	.3	.7	3.0	5.0	5.7	7.2	7.9
Personal contributions	.1	2.2	7.9	26.2	81.0	172.9	194.9	212.8	226.2
Old-age, survivors, disability and hospital insurance	-	.8	5.1	19.7	65.9	146.0	164.4	177.8	192.2
Employees	-	.8	4.6	17.9	61.0	131.9	148.6	159.1	171.4
Old-age, survivors, and disability insurance	-	.8	4.6	15.6	50.4	104.1	118.8	127.2	137.7
Hospital insurance	-	-	-	2.3	10.6	27.8	29.8	31.9	33.7
Self-employed	-	-	.6	1.8	5.0	14.1	15.7	18.6	20.8
Supplemental medical insurance	-	-	-	.9	2.7	6.7	9.4	12.8	10.5
State unemployment insurance	-	-	-	-	.1	.3	.4	.3	.3
Federal civilian employee retirement	-	.4	.8	1.5	3.5	4.7	4.5	4.5	4.3
Railroad retirement	-	.3	.3	.4	.6	1.1	1.2	1.2	1.2
Veterans' life insurance	.1	.4	.5	.6	.7	.8	.8	.8	.8
State and local social insurance fund	-	.4	1.2	3.1	7.5	13.3	14.3	15.5	16.8

[a] Beginning in 1949, totals include employer contributions to workers' compensation systems, previously not classified as social insurance funds.

Source: Department of Commerce, Bureau of Economic Analysis.

A28. Government Transfer Payments to Persons by Level of Government and Major Program

Selected Calendar Years 1929-1989

($Billions)

Program and Level of Government	1929	1939	1949	1959	1969	1979	1987	1988	1989
Total government transfer payments to persons	$.9	$2.5	$11.7	$25.7	$67.5	$262.8	$521.3	$557.4	$604.5
Federal government, total	.7	1.3	8.7	20.1	50.8	205.6	401.6	425.7	458.6
From social insurance funds, total	.1	.8	4.2	16.1	43.0	171.6	352.8	373.0	402.1
Old-age, survivors, and disability insurance	-	a	.7	10.2	26.4	102.6	201.0	213.9	227.3
Hospital and supplemental medical insurance	-	-	-	-	6.5	29.2	81.9	86.7	97.9
Unemployment insurance	-	.4	2.2	2.9	2.3	9.7	14.6	13.6	14.8
Railroad retirement	-	.1	.3	.8	1.5	4.3	6.5	6.7	7.0
Federal employee retirement pensions	.1	.1	.5	1.5	5.2	23.6	44.9	48.1	50.6
Civilian	a	.1	.2	.9	2.6	13.0	26.5	28.6	29.9
Military	a	.1	.3	.7	2.7	10.6	18.4	19.5	20.7
Veterans' life insurance	a	.1	.4	.7	.7	1.1	1.7	1.7	1.8
Workers' compensation	-	-	a	.1	.1	.7	1.2	1.3	1.4
Military medical insurance	-	-	-	-	.2	.3	1.0	1.2	1.3
Veterans' benefits	.5	.4	4.2	3.8	5.8	13.0	14.8	15.0	15.3
Food stamp benefits	-	-	-	-	.3	6.3	10.6	11.2	12.2
Black lung benefits	-	-	-	-	-	1.7	1.5	1.5	1.5
Other	.1	a	.3	.2	1.7	12.9	21.9	25.0	27.5
State and local governments, total	.2	1.3	3.0	5.6	16.7	57.2	119.7	131.6	145.9
From social insurance funds, total	.1	.2	.5	1.6	4.4	15.8	37.6	42.6	46.9
State-local employee retirement pensions	.1	.2	.3	1.2	3.5	13.3	31.4	35.9	39.5
Temporary disability insurance	-	-	a	.1	.4	.7	1.5	1.6	1.8
Workers' compensation	-	-	.1	.3	.5	1.8	4.7	5.0	5.6
Direct Relief	.1	1.0	2.2	3.7	11.3	36.6	75.6	82.0	91.2
Medical care	-	-	-	.5	4.5	21.5	49.8	55.0	62.9
Aid to families with dependent children	-	.6	.5	.9	3.5	11.0	16.7	17.3	18.0
Other categorical and general public assistance	-	.4	1.7	2.3	3.3	4.1	12.1	12.8	13.5
Other	.1	.1	.3	.3	1.0	4.8	3.5	4.1	4.7

[a] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

A29. Social Welfare Expenditures under Public Programs by Source of Funds and Type

Selected Fiscal Years 1960-1988

Item[a]	1960	1970	1980	1985	1986	1987	1988
A. Amount ($Millions)							
Total expenditures	$52,293	$145,555	$491,986	$732,042	$782,305	$833,265	$885,767
Social insurance	19,307	54,691	229,754	369,595	390,770	412,862	432,195
OASDHI	11,032	36,835	152,110	257,535	271,990	286,340	300,048
Public employee retirement	2,570	8,659	39,490	63,044	66,911	72,140	76,195
Unemployment insurance	2,830	3,820	18,326	18,344	18,550	18,046	16,117
Workmen's compensation	1,308	2,950	13,457	22,264	24,710	27,053	30,304
Public aid	4,101	16,488	71,975	98,154	104,747	110,981	120,375
Public assistance	4,042	14,434	45,064	67,457	72,964	78,817	86,655
Health and medical programs	4,464	9,606	27,263	39,053	43,945	48,371	52,540
Veterans' programs	5,479	9,078	21,466	27,042	27,445	28,051	29,254
Education	17,626	50,846	121,050	172,048	189,276	204,549	219,368
Elementary and secondary	15,109	38,632	87,150	120,697	142,763	154,902	167,835
Higher	2,191	9,907	26,175	41,130	45,033	48,022	49,883
Vocational and adult	298	2,144	7,375	9,891	1,208	1,247	1,288
Housing	177	701	6,879	12,599	11,962	13,174	16,556
Other social welfare[b]	1,139	4,145	13,599	13,552	14,161	15,278	15,480
From Federal funds, total	24,957	77,337	302,301	453,045	472,015	496,211	523,145
Social insurance	14,307	45,246	191,162	313,108	326,015	342,920	358,412
Public aid	2,117	9,649	48,667	61,985	65,722	69,233	74,137
Health and medical programs	1,737	4,775	12,703	18,815	20,197	20,806	22,681
Veterans' programs	5,367	8,952	21,254	26,704	27,072	27,641	28,845
Education	868	5,876	13,452	13,796	15,022	16,062	16,952
Housing	144	582	6,278	11,060	10,165	11,044	14,006
Other social welfare[b]	417	2,259	8,786	7,548	7,822	8,504	8,112
From state and local funds, total[a]	27,337	68,519	189,897	284,054	310,771	337,054	362,622
Social insurance	4,999	9,446	38,592	59,421	64,754	69,941	73,783
Public aid	1,984	6,839	23,133	36,101	38,881	41,748	46,237
Health and medical programs	2,727	5,132	14,948	22,400	24,300	27,565	29,859
Veterans' programs	112	127	212	338	373	410	409
Education	16,758	44,970	107,597	158,251	174,253	188,487	202,416
Housing	33	120	601	1,540	1,827	2,129	2,550
Other social welfare[b]	733	1,886	4,813	6,004	6,338	6,773	7,368
B. Percentage Distribution							
Total social welfare expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Federal	47.7	53.0	61.5	61.4	60.2	59.6	59.1
State-local	52.3	47.0	38.5	38.6	39.8	40.4	40.9
Exhibit: Total as a percent of GNP	10.3	14.7	18.4	18.5	18.7	18.8	18.5

[a] Subtotals include items not shown separately. Total financed from state and local funds includes minor amounts for veterans and housing programs.

[b] Includes institutional care, child nutrition and welfare, vocational rehabilitation, and other social welfare programs not elsewhere classified.

Source: Social Security Administration, Office of Research and Statistics.

A30. National Health Expenditures by Source of Funds and Type

Selected Calendar Years 1965-1990

Item	1965	1970	1975	1980	1985	1989	1990
A. Amount ($Millions)							
Total expenditures	$41,615	$74,377	$132,944	$250,126	$422,619	$602,792	$666,187
Private expenditures, total	31,320	46,703	77,799	144,966	247,851	350,237	383,567
Health services and supplies	29,858	44,148	74,470	140,736	241,863	342,055	374,758
Direct payments	19,017	25,606	38,539	59,500	94,390	126,087	136,108
Insurance premiums[a]	10,001	16,743	32,913	73,407	134,060	196,418	216,828
Other	841	1,799	3,018	7,829	13,413	19,550	21,822
Medical research[b]	565	368	454	408	661	1,025	1,098
Medical facilities construction[b]	898	2,188	2,875	3,822	5,327	7,157	7,711
Public expenditures, total	10,295	27,674	55,145	105,159	174,768	252,555	282,620
Health services and supplies	8,306	24,908	50,193	98,114	165,361	240,045	268,623
OASDHI (Medicare)	-	7,633	16,402	37,533	72,161	102,590	111,195
Temporary disability insurance[c]	52	66	73	52	51	67	72
Workers' compensation[c]	799	1,409	2,431	5,177	8,036	13,935	15,553
Public assistance medical payments[d]	1,672	6,310	14,497	28,007	44,585	65,908	79,359
Department of Defense medical care	951	1,784	2,834	4,346	7,634	10,404	11,513
Maternal and child health programs	253	425	587	891	1,261	1,813	1,913
Public health activities	830	1,385	3,033	7,219	12,306	18,293	19,318
Veterans' medical care	1,153	1,764	3,495	5,934	8,613	10,647	11,390
Medical vocational rehabilitation	42	156	242	298	401	526	556
State and local hospitals	2,441	3,173	4,812	5,589	7,030	12,093	13,012
Other[e]	312	804	1,786	3,067	3,281	3,768	4,743
Medical research	1,348	1,741	3,062	5,171	7,294	10,268	11,537
Medical facilities construction	642	1,025	1,889	1,875	2,113	2,242	2,460
B. Percentage Distribution							
Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Private	75.3	62.8	58.5	58.0	58.6	58.1	57.6
Public	24.7	37.2	41.5	42.0	41.4	41.9	42.4
Federal	11.6	23.9	27.4	28.8	29.2	29.0	29.3
State-local	13.2	13.3	14.1	13.3	12.1	12.9	13.1
Exhibit: Total as percent of GNP	5.9	7.3	8.3	9.2	10.5	11.6	12.2

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[a] Covers insurance benefits and amount retained by insurance companies for expenses, additions to reserves, and profits.

[b] Private research and construction are estimates based on a pro-rata distribution of public expenditures on research and construction.

[c] Includes medical benefits paid under law by private insurance carriers and self-insurers.

[d] After 1965, primarily Medicare.

[e] Expenditures for alcohol, drug abuse, and Mental Health Administration, Indian Health Service; school health and other programs.

Source: Department of Health and Human Services, Health Care Financing Administration.

A31. Government Expenditures and Gross National Product

Selected Calendar Years 1929-1991
(Dollar Amounts in Billions)

Year	Gross National Product	Government Expenditures[a]					
		Amount[b]			As a Percentage of GNP		
		Total	Federal	State and Local	Total	Federal	State and Local
1929	$103.9	$10.3	$2.7	$7.6	9.9 %	2.6 %	7.3 %
1930	91.1	11.1	2.8	8.3	12.2	3.1	9.1
1935	72.8	13.4	6.6	6.8	18.4	9.1	9.3
1939	91.3	17.6	9.0	8.6	19.3	9.9	9.4
1940	100.4	18.5	10.0	8.5	18.4	10.0	8.5
1941	125.5	28.8	20.5	8.3	22.9	16.3	6.6
1942	159.0	64.1	56.1	8.0	40.3	35.3	5.0
1943	192.7	93.4	85.9	7.5	48.5	44.6	3.9
1944	211.4	103.1	95.6	7.5	48.8	45.2	3.5
1945	213.4	92.9	84.7	8.2	43.5	39.7	3.8
1946	212.4	47.2	37.2	10.0	22.2	17.5	4.7
1947	235.2	43.4	30.8	12.6	18.5	13.1	5.4
1948	261.6	51.1	35.5	15.6	19.5	13.6	6.0
1949	260.4	60.0	42.0	18.0	23.0	16.1	6.9
1950	288.3	61.4	41.2	20.2	21.3	14.3	7.0
1951	333.4	79.5	58.1	21.4	23.8	17.4	6.4
1952	351.6	94.3	71.4	22.9	26.8	20.3	6.5
1953	371.6	102.0	77.6	24.4	27.4	20.9	6.6
1954	372.5	97.5	70.3	27.2	26.2	18.9	7.3
1955	405.9	98.5	68.6	29.9	24.3	16.9	7.4
1956	428.2	105.0	72.5	32.5	24.5	16.9	7.6
1957	451.0	115.8	80.2	35.6	25.7	17.8	7.9
1958	456.8	128.3	89.6	38.7	28.1	19.6	8.5
1959	495.8	131.9	91.7	40.2	26.6	18.5	8.1
1960	515.3	137.3	93.9	43.4	26.6	18.2	8.4
1961	533.8	150.1	102.9	47.2	28.1	19.3	8.8
1962	574.6	161.6	111.4	50.2	28.1	19.4	8.7
1963	606.9	169.1	115.3	53.8	27.9	19.0	8.9
1964	649.8	177.8	119.5	58.3	27.4	18.4	9.0
1965	705.1	189.6	125.3	64.3	26.9	17.8	9.1
1966	772.0	215.6	145.3	70.3	27.9	18.8	9.1
1967	816.4	245.0	165.8	79.2	30.0	20.3	9.7
1968	892.7	272.2	182.9	89.3	30.5	20.5	10.0
1969	963.9	290.2	191.3	98.9	30.1	19.8	10.3
1970	1,015.5	317.4	207.8	109.6	31.3	20.5	10.8
1971	1,102.7	346.8	224.8	122.0	31.5	20.4	11.1
1972	1,212.8	377.3	249.0	128.3	31.1	20.5	10.6
1973	1,359.3	411.7	269.3	142.4	30.3	19.8	10.5
1974	1,472.8	467.4	305.5	161.9	31.7	20.7	11.0
1975	1,598.4	544.9	364.2	180.7	34.1	22.8	11.3
1976	1,782.8	587.5	393.7	193.8	33.0	22.1	10.9
1977	1,990.5	635.7	430.1	205.6	31.9	21.6	10.3
1978	2,249.7	694.8	470.7	224.1	30.9	20.9	10.0
1979	2,508.2	768.3	521.1	247.2	30.6	20.8	9.9
1980	2,732.0	889.6	615.1	274.5	32.6	22.5	10.0
1981	3,052.6	1,006.9	703.3	303.6	33.0	23.0	9.9
1982	3,166.0	1,111.6	781.2	330.4	35.1	24.7	10.4
1983	3,405.7	1,189.9	835.9	354.0	34.9	24.5	10.4
1984	3,772.2	1,277.9	895.6	382.3	33.9	23.7	10.1
1985	4,014.9	1,402.6	985.6	417.0	34.9	24.5	10.4
1986	4,240.3	1,489.0	1,033.9	455.1	35.0	24.4	10.7
1987	4,526.7	1,574.4	1,074.2	500.1	34.8	23.7	11.0
1988	4,880.6	1,770.2	1,118.3	651.9	36.3	22.9	13.4
1989	5,200.8	1,890.7	1,187.2	703.5	36.4	22.8	13.5
1990	5,465.1	2,040.8	1,275.7	765.1	37.3	23.3	14.0
1991[c]	5,586.8	2,095.0	1,292.7	802.3	37.5	23.1	14.4

[a] Expenditures on income and product account. They are on an accrual basis, include trust account transactions with the public, and exclude capital transactions that do not represent current production, etc. (See Introductory Notes.)

[b] Federal data include expenditures for grants-in-aid to state and local governments. These amounts have been excluded from state and local expenditures to avoid duplication.

[c] Seasonally adjusted annual rate QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

A32. Net National Product and Tax Receipts[a]

Selected Calendar Years 1929-1990

(Dollar Amounts in Billions)

Year	Net national product[b]	Tax receipts: Amount: Total	Tax receipts: Amount: Federal	Tax receipts: Amount: State and local	Tax receipts: As percentage of NNP: Total	Tax receipts: As percentage of NNP: Federal	Tax receipts: As percentage of NNP: State and local
1929	$94.0	$10.2	$3.6	$6.6	10.9 %	3.8 %	7.0 %
1930	81.4	9.7	2.9	6.8	11.9	3.6	8.4
1935	64.9	10.6	3.9	6.7	16.3	6.0	10.3
1939	82.3	14.6	6.7	7.9	17.7	8.1	9.6
1940	91.1	16.9	8.6	8.3	18.6	9.4	9.1
1941	115.3	24.1	15.3	8.8	20.9	13.3	7.6
1942	147.7	31.6	22.7	8.9	21.4	15.4	6.0
1943	181.1	47.7	38.5	9.2	26.3	21.3	5.1
1944	199.4	48.9	39.6	9.3	24.5	19.9	4.7
1945	201.0	49.9	40.1	9.8	24.8	20.0	4.9
1946	198.2	49.6	38.5	11.1	25.0	19.4	5.6
1947	217.6	55.6	42.9	12.7	25.6	19.7	5.8
1948	241.2	57.9	43.3	14.6	24.0	18.0	6.1
1949	238.4	54.3	38.3	16.0	22.8	16.1	6.7
1950	264.6	67.3	49.7	17.6	25.4	18.8	6.7
1951	306.2	83.2	63.8	19.4	27.2	20.8	6.3
1952	322.5	88.1	66.9	21.2	27.3	20.7	6.6
1953	340.7	92.5	69.6	22.9	27.1	20.4	6.7
1954	340.0	87.3	63.3	24.0	25.7	18.6	7.1
1955	371.5	98.6	72.2	26.4	26.5	19.4	7.1
1956	390.1	107.0	77.7	29.3	27.4	19.9	7.5
1957	409.9	113.4	81.8	31.6	27.7	20.0	7.7
1958	414.0	111.9	78.6	33.3	27.0	19.0	8.0
1959	451.2	127.0	89.9	37.1	28.1	19.9	8.2
1960	468.9	136.6	96.1	40.5	29.1	20.5	8.6
1961	486.1	141.5	98.0	43.5	29.1	20.2	8.9
1962	525.2	152.9	106.1	46.8	29.1	20.2	8.9
1963	555.5	164.6	114.4	50.2	29.6	20.6	9.0
1964	595.9	169.7	115.0	54.7	28.5	19.3	9.2
1965	647.7	183.4	124.2	59.2	28.3	19.2	9.1
1966	709.9	206.4	141.6	64.8	29.1	19.9	9.1
1967	749.0	221.4	150.3	71.1	29.6	20.1	9.5
1968	818.7	255.5	174.5	81.0	31.2	21.3	9.9
1969	882.5	288.4	197.1	91.3	32.7	22.3	10.3
1970	926.6	293.5	192.5	101.0	31.7	20.8	10.9
1971	1,005.1	312.0	199.5	112.5	31.0	19.8	11.2
1972	1,104.8	356.6	228.7	127.9	32.3	20.7	11.6
1973	1,241.2	400.2	260.3	139.9	32.2	21.0	11.3
1974	1,335.4	441.2	289.9	151.3	33.0	21.7	11.3
1975	1,436.6	455.5	290.6	164.9	31.7	20.2	11.5
1976	1,603.6	521.7	335.6	186.1	32.5	20.9	11.6
1977	1,789.0	586.1	379.0	207.1	32.8	21.2	11.6
1978	2,019.8	659.2	435.5	223.7	32.6	21.6	11.1
1979	2,242.4	738.4	498.1	240.3	32.9	22.2	10.7
1980	2,428.1	805.8	545.1	260.7	33.2	22.5	10.7
1981	2,704.8	918.3	629.2	289.1	34.0	23.3	10.7
1982	2,782.8	933.5	623.6	309.9	33.5	22.4	11.1
1983	3,009.1	987.0	647.8	339.2	32.8	21.5	11.3
1984	3,356.8	1,089.6	712.1	377.5	32.5	21.2	11.2
1985	3,577.6	1,179.9	773.3	406.6	33.0	21.6	11.4
1986	3,771.5	1,250.0	814.3	435.7	33.1	21.6	11.6
1987	4,028.6	1,364.0	898.2	465.8	33.9	22.3	11.6
1988	4,359.4	1,448.5	954.5	494.0	33.2	21.9	11.3
1989	4,646.4	1,564.0	1,030.7	533.3	33.7	22.2	11.5
1990	4,889.5	1,653.0	1,089.6	563.4	33.8	22.3	11.5

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[a] As shown in the national income accounts, generally on an accrual basis. Tax receipts are net of refunds and include contributions for social insurance.

[b] Gross national product less capital consumption allowances.

Source: Department of Commerce, Bureau of Economic Analysis.

A33. Tax Revenues in Relation to Gross Domestic Product in Selected Countries[a]

Selected Years 1960-1989[b]

Country	Taxes as a Percentage of Gross Domestic Product												Per Capita Taxes
	1960	1970	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1989[c]
Australia	23.5%	24.2%	28.5%	29.3%	29.6%	28.5%	30.0%	30.0%	30.6%	30.8%	30.3%	30.1%	$5,269
Austria	30.5	35.7	41.2	42.5	41.2	41.1	42.4	43.1	43.1	42.6	42.0	41.0	6,805
Belgium	26.5	35.7	44.4	45.0	46.4	46.4	47.4	47.6	47.1	47.2	46.1	44.3	6,813
Canada	24.2	31.3	31.6	33.7	33.5	33.0	33.0	33.1	33.7	34.8	34.6	35.3	7,501
Denmark	25.4	40.4	45.5	45.3	44.5	46.5	47.6	49.0	50.8	51.5	51.1	49.9	10,314
Finland	27.7	31.4	33.0	34.6	34.1	34.0	35.6	37.0	38.5	35.9	37.8	38.1	8,867
France	n.a.	35.1	41.7	41.9	42.8	43.6	44.6	44.5	44.0	44.5	43.9	43.8	7,503
Germany	31.3	32.9	38.0	37.6	37.4	37.3	37.5	38.0	37.6	37.7	37.4	38.1	7,304
Greece	n.a.	25.3	28.4	28.8	32.7	33.9	34.9	35.1	37.0	37.5	34.8	33.2	1,795
Ireland	22.0	31.2	34.0	35.2	36.8	38.3	39.2	38.2	39.1	39.3	41.2	37.6	3,629
Italy	34.0	26.1	30.2	31.4	33.7	35.8	34.8	34.4	36.1	36.3	37.0	37.8	5,716
Japan	18.2	19.7	25.5	26.2	26.8	27.0	27.1	27.6	28.4	29.7	30.3	30.6	7,280
Luxembourg	n.a.	30.2	41.0	40.7	41.0	44.9	43.2	44.0	42.3	42.5	42.2	42.4	9,017
Netherlands	30.1	37.6	45.8	45.2	45.4	46.7	45.0	44.9	45.8	48.5	48.4	46.0	6,836
New Zealand	27.3	27.4	33.1	34.1	35.0	32.7	33.0	34.1	34.4	37.9	37.4	39.4	5,049
Norway	31.2	39.3	47.1	48.7	47.9	45.6	45.8	47.6	50.0	47.9	47.8	45.5	9,790
Portugal	16.3	23.1	28.7	30.4	31.1	32.9	32.2	31.6	33.4	31.5	34.6	35.1	1,624
Spain	n.a.	16.7	23.8	25.2	25.5	27.6	28.9	28.8	30.6	32.6	32.9	34.4	3,343
Sweden	27.2	40.0	49.1	50.5	49.4	50.3	50.0	50.4	53.0	56.1	55.5	56.1	12,537
Switzerland	21.3	23.8	30.8	30.6	31.0	31.6	32.3	32.0	32.5	32.0	32.6	31.8	8,381
Turkey	n.a.	17.7	21.7	23.4	22.4	20.7	17.3	19.7	22.8	24.1	22.8	29.0	416
United Kingdom	28.5	36.9	35.3	36.6	39.1	37.4	37.9	37.9	37.6	37.0	37.0	36.5	5,349
United States	26.6	29.2	29.5	30.0	29.9	28.4	28.4	29.2	28.9	30.2	29.8	30.1	6,119

[a] Tax revenues collected by all levels of government, recorded on a cash basis.

[b] Primarily calendar years; however, data from some countries recorded on a fiscal year basis.

[c] In U.S. dollars.

Source: Organization for Economic Cooperation and Development.

A34. Percent Distribution of Tax Revenues in Selected Countries by Source

Fiscal Year 1989

Country	All Taxes	Taxes on Income and Profits[a]		Social Security Taxes			Taxes on Goods and Services			Property Taxes[d]	Other and Unallocable[e]
		Individual Income	Corporate Profits	Total[b]	Employers' Share	Employees' Share	Total[c]	General	Specific		
Australia	100.0%	44.7%	12.6%	-	-	-	28.2%	9.0%	14.6%	8.8%	5.7%
Austria	100.0	20.0	3.7	33.3%	16.4%	14.1%	32.5	21.1	9.6	2.7	7.3
Belgium	100.0	30.7	6.7	34.2	21.0	10.7	25.5	16.3	7.2	2.7	-
Canada	100.0	33.4	8.5	13.0	8.4	4.4	29.5	15.3	10.6	8.8	1.2
Denmark	100.0	52.1	4.2	2.4	0.2	2.2	33.0	19.5	11.3	4.3	0.8
Finland	100.0	46.2	4.2	7.9	7.9	-	37.7	24.4	12.9	3.9	0.1
France	100.0	11.8	5.5	43.9	27.2	13.0	28.7	19.3	8.6	5.0	5.0
Germany	100.0	29.5	5.5	36.3	18.5	15.6	25.6	15.4	9.0	3.1	-
Greece	100.0	13.3	4.6	31.6	12.9	15.0	45.0	25.8	16.9	3.4	1.7
Ireland	100.0	31.7	3.4	14.5	8.7	5.2	44.3	21.6	21.1	4.8	1.3
Italy	100.0	26.7	10.1	33.2	23.8	6.4	26.9	14.1	10.3	2.3	0.5
Japan	100.0	24.7	24.4	27.9	14.5	10.1	12.6	3.3	7.6	10.2	0.2
Luxembourg	100.0	23.4	17.7	26.2	14.0	10.8	24.4	13.9	10.0	8.3	-
Netherlands	100.0	21.1	7.7	41.0	16.4	19.0	26.1	16.3	7.5	3.8	0.3
New Zealand[f]	100.0	45.8	9.0	-	-	-	32.2	20.2	11.0	8.2	1.7
Norway	100.0	27.4	5.3	27.2	17.3	8.7	36.3	19.1	15.7	2.9	0.9
Portugal	100.0	13.9	3.9	26.3	15.9	9.4	45.1	20.1	23.8	1.5	0.7
Spain	100.0	22.9	8.6	34.6	26.6	5.6	28.7	16.7	10.5	3.8	-
Sweden	100.0	39.2	3.8	26.2	24.9	-	24.1	13.6	9.6	3.3	3.5
Switzerland	100.0	33.4	6.5	32.7	10.3	10.4	18.7	10.0	7.4	8.6	-
Turkey	100.0	23.0	8.4	15.6	8.9	5.7	24.6	17.7	6.6	2.1	26.2
United Kingdom	100.0	26.6	12.3	17.6	9.5	7.5	30.9	16.8	12.5	12.6	0.1
United States	100.0	35.7	8.5	29.2	16.5	11.5	16.2	7.4	6.8	10.3	-

[a] Includes taxes on capital gains.

[b] Includes taxes on self-employed.

[c] Includes import duties, profits on public fiscal monopolies, licenses, and other business taxes.

[d] Includes taxes on movable and immovable property, net wealth taxes, and estate and gift taxes.

[e] Includes general and selective taxes on payrolls which are not earmarked for social security purposes, and other taxes not elsewhere classified.

[f] The central government accounting year has been changed such that the figures for the 1988 year show revenue for 12 months to March 1988. The figures for 1989 show revenue for the 12 months to June 1990.

Source: Organization for Economic Cooperation and Development.

Section B
Selected Economic Series

- Population and Employment
- National Output, Income, and Prices
- Selected Financial Data

B1. Total and Resident Population of the United States[a]

July 1, Selected Years 1901-1991
(Thousands)

Year	Total Population[b]	Population Residing in United States	Year	Total Population[b]	Population Residing in United States
1901	77,585	77,585	1966	196,560	195,576
1921	108,541	108,541	1967	198,712	197,457
1935	127,362	127,250	1968	200,706	199,399
1937	128,961	128,825	1969	202,677	201,385
1939	131,028	130,880	1970	205,052	203,984
1941	133,402	133,121	1971	207,661	206,827
1943	136,739	134,245	1972	209,896	209,284
1945	139,928	132,481	1973	211,909	211,357
1947	144,126	143,446	1974	213,854	213,342
1949	149,188	148,665	1975	215,973	215,465
1950	151,684	151,235	1976	218,035	217,563
1951	154,287	153,310	1977	220,239	219,760
1952	156,954	155,687	1978	222,585	222,095
1953	159,565	158,242	1979	225,055	224,567
1954	162,391	161,164	1980	227,719	227,217
1955	165,275	164,308	1981	229,945	229,444
1956	168,221	167,306	1982	232,171	231,648
1957	171,274	170,371	1983	234,296	233,781
1958	174,141	173,320	1984	236,343	235,820
1959	177,073	176,289	1985	238,466	237,924
1960	180,671	179,979	1986	240,658	240,140
1961	183,691	182,992	1987	242,820	242,305
1962	186,538	185,771	1988	245,051	244,529
1963	189,242	188,483	1989	247,350	246,828
1964	191,889	191,141	1990	249,975	249,466
1965	194,303	193,526	1991[c]	251,593	250,911

[a] Includes Alaska and Hawaii beginning 1960.
[b] Includes armed forces overseas beginning 1931.
[c] February 1, 1991.
Source: Department of Commerce, Bureau of the Census.

B2. Number of Households and Average Population Per Household[a]

March, Selected Years 1900-1990[b]
(Thousands)

Year	Number of Households	Population Per Household	Year	Number of Households	Population Per Household
1900[b]	15,964	4.76	1976	72,867	2.89
1910[b]	20,256	4.54	1977	74,142	2.86
1920[b]	24,352	4.34	1978	76,030	2.81
1930[b]	29,905	4.11	1979	77,330	2.78
1940[b]	34,949	3.67	1980	80,776	2.76
1950	43,554	3.37	1981	82,368	2.73
1955[b]	47,874	3.33	1982	83,527	2.72
1960	52,799	3.33	1983	83,918	2.73
1965	57,436	3.29	1984	85,290	2.71
1970	63,401	3.14	1985	86,789	2.69
1971	64,778	3.11	1986	88,458	2.67
1972	66,676	3.06	1987	89,479	2.66
1973	68,251	3.01	1988	91,123	2.64
1974	69,859	2.97	1989	92,830	2.62
1975	71,120	2.94	1990	93,347	2.63

[a] A "household" comprises all persons who occupy a housing unit; that is, an apartment or other group of rooms, or a room that constitutes separate living quarters. Data are not strictly comparable over time because of changes in the definition of household.

[b] Data for 1900 as of June; for 1920 as of January; for 1910, 1930, 1940, and 1955 as of April. Data for 1971 through 1979 not adjusted for consistency with 1980 census.

Source: Department of Commerce, Bureau of the Census.

B3. Resident Population and Number of Households by State

Selected Years 1960-1989

State	Resident Population (Thousands)				Number of Households (Thousands)			
	April 1, 1960	April 1, 1970	April 1, 1980	July 1, 1989[a]	April 1, 1960	April 1, 1970	April 1, 1980	July 1, 1989[a]
Total	179,323	203,302	226,546	248,239	53,021	63,450	80,390	92,917
Alabama	3,267	3,444	3,894	4,118	884	1,034	1,342	1,519
Alaska	226	303	402	527	57	79	131	180
Arizona	1,302	1,775	2,718	3,556	367	539	957	1,303
Arkansas	1,786	1,923	2,286	2,406	524	615	816	912
California	15,717	19,971	23,668	29,063	4,981	6,574	8,630	10,581
Colorado	1,754	2,210	2,890	3,317	529	691	1,061	1,281
Connecticut	2,535	3,032	3,108	3,239	753	933	1,094	1,211
Delaware	446	548	594	673	129	165	207	250
Florida	4,952	6,791	9,746	12,671	1,550	2,285	3,744	5,072
Georgia	3,943	4,588	5,463	6,436	1,070	1,369	1,872	2,362
Hawaii	633	770	965	1,112	153	203	294	361
Idaho	667	713	944	1,014	194	219	324	370
Illinois	10,081	11,110	11,427	11,658	3,085	3,502	4,045	4,370
Indiana	4,662	5,195	5,490	5,593	1,388	1,609	1,927	2,102
Iowa	2,758	2,825	2,914	2,840	841	896	1,053	1,097
Kansas	2,179	2,249	2,364	2,513	673	727	872	965
Kentucky	3,038	3,221	3,661	3,727	852	984	1,263	1,396
Louisiana	3,257	3,645	4,206	4,382	892	1,052	1,412	1,562
Maine	969	994	1,125	1,222	280	303	395	469
Maryland	3,101	3,924	4,217	4,694	863	1,175	1,461	1,729
Massachusetts	5,149	5,689	5,737	5,913	1,535	1,760	2,033	2,235
Michigan	7,823	8,882	9,262	9,273	2,239	2,653	3,195	3,424
Minnesota	3,414	3,806	4,076	4,353	992	1,154	1,445	1,643
Mississippi	2,178	2,217	2,521	2,621	568	637	827	929
Missouri	4,320	4,678	4,917	5,159	1,360	1,521	1,793	1,988
Montana	675	694	787	806	202	217	284	307
Nebraska	1,411	1,485	1,570	1,611	433	474	571	622
Nevada	285	489	800	1,111	92	160	304	442
New Hampshire	607	738	921	1,107	180	225	323	413
New Jersey	6,067	7,171	7,365	7,736	1,806	2,218	2,549	2,858
New Mexico	951	1,017	1,303	1,528	251	289	441	548
New York	16,782	18,241	17,558	17,950	5,248	5,914	6,340	6,843
North Carolina	4,556	5,084	5,882	6,571	1,205	1,510	2,043	2,498
North Dakota	632	618	653	660	173	182	228	247
Ohio	9,706	10,657	10,798	10,907	2,852	3,289	3,834	4,148
Oklahoma	2,328	2,559	3,025	3,224	735	851	1,119	1,250
Oregon	1,769	2,092	2,633	2,820	558	692	992	1,127
Pennsylvania	11,319	11,801	11,864	12,040	3,351	3,705	4,220	4,538
Rhode Island	859	950	947	998	257	292	339	376
South Carolina	2,383	2,591	3,122	3,512	604	734	1,030	1,245
South Dakota	681	666	691	715	195	201	243	271
Tennessee	3,567	3,926	4,591	4,940	1,003	1,213	1,619	1,882
Texas	9,580	11,199	14,229	16,991	2,778	3,434	4,929	6,134
Utah	891	1,059	1,461	1,707	242	298	449	534
Vermont	390	445	511	567	111	132	178	218
Virginia	3,967	4,651	5,347	6,098	1,074	1,391	1,863	2,274
Washington	2,853	3,413	4,132	4,761	894	1,106	1,541	1,867
West Virginia	1,860	1,744	1,950	1,857	521	547	686	708
Wisconsin	3,952	4,418	4,706	4,867	1,146	1,329	1,652	1,842
Wyoming	330	332	470	475	99	105	166	177
District of Columbia	764	757	638	604	252	263	253	241

[a] Resident population figures are provisional. Household figures are estimates.

Source: Department of Commerce, Bureau of the Census.

B4. Estimates and Projections of the Population by Age Groups[a]

July 1, Selected Years 1960-2080
(Millions)

Age Group	1960	1970	1980	1990	2000	2010	2030	2050	2080
Total	180.7	205.1	227.8	250.4	268.3	282.6	300.6	299.8	292.2
Under 5 years	20.3	17.2	16.5	18.4	16.9	16.9	16.3	15.9	15.0
5 to 13 years	33.0	36.7	31.1	32.4	33.5	31.0	31.3	30.1	28.3
14 to 17 years	11.2	15.9	16.1	13.2	15.3	14.7	14.6	13.8	13.1
18 to 24 years	16.1	24.7	30.4	26.1	25.2	27.2	25.3	24.4	23.3
25 to 34 years	22.9	25.3	37.6	43.9	37.1	37.6	36.5	36.9	34.8
35 to 44 years	24.2	23.2	25.9	37.9	43.9	37.2	39.1	37.2	35.6
45 to 64 years	36.2	42.0	44.5	46.9	61.4	78.6	72.0	73.1	70.6
65 and over	16.7	20.1	25.7	31.6	34.9	39.4	65.6	68.5	71.6

[a] Total population includes armed forces abroad. Projections reflect middle series estimates.

Source: Department of Commerce, Bureau of the Census.

B5. Labor Force by Employment Status

Annual Averages for Selected CalendarYears 1929-1991[a]
(Numbers in Thousands)

Year	Total	Resident Armed Forces	Civilian Labor Force					Unemployment as a Percent of Civilian Labor Force
				Employed				
			Total	Total	Agricultural	Nonagricultural	Unemployed	
			(Thousands of Persons 14 Years of Age and Over)					
1929	n.a.	n.a.	49,180	47,630	10,450	37,180	1,550	3.2%
1933	n.a.	n.a.	51,590	38,760	10,090	28,670	12,830	24.9
1939	n.a.	n.a.	55,230	45,750	9,610	36,140	9,480	17.2
1946	n.a.	n.a.	57,520	55,250	8,320	46,930	2,270	3.9
			(Thousands of Persons 16 Years of Age and Over)					
1947	n.a.	n.a.	59,350	57,038	7,890	49,148	2,311	3.9
1948	n.a.	n.a.	60,621	58,343	7,629	50,714	2,276	3.8
1949	n.a.	n.a.	61,286	57,651	7,658	49,993	3,637	5.9
1950	63,377	1,169	62,208	58,918	7,160	51,758	3,288	5.3
1951	64,160	2,143	62,017	59,961	6,726	53,235	2,055	3.3
1952	64,524	2,386	62,138	60,250	6,500	53,749	1,883	3.0
1953[b]	65,246	2,231	63,015	61,179	6,260	54,919	1,834	2.9
1954	65,785	2,142	63,643	60,109	6,205	53,904	3,532	5.5
1955	67,087	2,064	65,023	62,170	6,450	55,722	2,852	4.4
1956	68,517	1,965	66,552	63,799	6,283	57,514	2,750	4.1
1957	68,877	1,948	66,929	64,071	5,947	58,123	2,859	4.3
1958	69,486	1,847	67,639	63,036	5,586	57,450	4,602	6.8
1959	70,157	1,788	68,369	64,630	5,565	59,065	3,740	5.5
1960b	71,489	1,861	69,628	65,778	5,458	60,318	3,852	5.5
1961	72,359	1,900	70,459	65,746	5,200	60,546	4,714	6.7
1962[b]	72,675	2,061	70,614	66,702	4,944	61,759	3,911	5.5
1963	73,839	2,006	71,833	67,762	4,687	63,076	4,070	5.7
1964	75,109	2,018	73,091	69,305	4,523	64,782	3,786	5.2
1965	76,401	1,946	74,455	71,088	4,361	66,726	3,366	4.5
1966	77,892	2,122	75,770	72,895	3,979	68,915	2,875	3.8
1967	79,565	2,218	77,347	74,372	3,844	70,527	2,975	3.8
1968	80,990	2,253	78,737	75,920	3,817	72,103	2,817	3.6
1969	82,972	2,238	80,734	77,902	3,606	74,296	2,832	3.5
1970	84,889	2,118	82,771	78,678	3,463	75,215	4,093	4.9
1971	86,355	1,973	84,382	79,367	3,394	75,972	5,016	5.9
1972[b]	88,847	1,813	87,034	82,153	3,484	78,669	4,882	5.6
1973b	91,203	1,774	89,429	85,064	3,470	81,594	4,365	4.9
1974	93,670	1,721	91,949	86,794	3,515	83,279	5,156	5.6
1975	95,453	1,678	93,775	85,846	3,408	82,438	7,929	8.5
1976	97,826	1,668	96,158	88,752	3,331	85,421	7,406	7.7
1977	100,665	1,656	99,009	92,017	3,283	88,734	6,991	7.1
1978[b]	103,882	1,631	102,251	96,048	3,387	92,661	6,202	6.1
1979	106,559	1,597	104,962	98,824	3,347	95,477	6,137	5.8
1980	108,544	1,604	106,940	99,303	3,364	95,938	7,637	7.1
1981	110,315	1,645	108,670	100,397	3,368	97,030	8,273	7.6
1982	111,872	1,668	110,204	99,526	3,401	96,125	10,678	9.7
1983	113,226	1,676	111,550	100,834	3,383	97,450	10,717	9.6
1984	115,241	1,697	113,544	105,005	3,321	101,685	8,539	7.5
1985	117,167	1,706	115,461	107,150	3,179	103,971	8,312	7.2
1986[b]	119,540	1,706	117,834	109,597	3,163	106,434	8,237	7.0
1987	121,602	1,737	119,865	112,440	3,208	109,232	7,425	6.1
1988	123,378	1,709	121,669	114,968	3,169	111,800	6,701	5.5
1989	125,557	1,688	123,869	117,342	3,199	114,142	6,528	5.3
1990	126,424	1,637	124,787	117,914	3,186	114,728	6,874	5.5
1991[c]	126,751	1,540	125,211	116,824	3,216	113,608	8,387	6.7

[a] Beginning in 1960, data include Alaska and Hawaii.

[b] Not strictly comparable with previous data due to population adjustments.

[c] Estimate.

Source: Department of Labor, Bureau of Labor Statistics.

B6. Estimates and Projections of the Civilian Labor Force by Sex and Age

Annual Averages in Selected Calendar Years 1980-2000[a]
(Thousands)

Sex and Age Cohort	Actual		Projected					
			High Growth		Intermediate Growth		Low Growth	
	1980	1990[b]	1995	2000	1995	2000	1995	2000
				Total				
Total, 16 and over	106,940	124,787	136,531	146,770	133,215	141,134	130,847	137,684
16 to 24	25,302	21,251	21,924	23,581	21,157	22,456	20,697	21,788
16 to 19	9,380	7,410	8,139	9,284	7,815	8,821	7,555	8,419
20 to 24	15,922	13,843	13,785	14,297	13,342	13,635	13,142	13,369
25 to 54	66,600	88,140	98,388	104,471	96,570	101,267	95,419	99,705
25 to 34	29,228	35,803	35,278	33,219	34,324	31,677	34,062	31,394
35 to 44	20,463	31,844	37,208	39,773	36,684	38,772	36,235	38,189
45 to 54	16,909	20,493	25,902	31,479	25,562	30,818	25,122	30,122
55 and over	15,039	15,394	16,219	18,718	15,488	17,411	14,731	16,191
55 to 64	11,984	11,860	12,372	14,663	11,966	13,936	11,564	13,272
65 and over	3,054	3,534	3,847	4,055	3,522	3,475	3,167	2,919
				Male				
Total, 16 and over	61,453	68,234	72,966	77,323	71,220	74,324	70,123	72,519
16 to 24	13,606	11,155	11,201	11,939	10,795	11,352	10,539	10,929
16 to 19	4,999	3,866	4,112	4,643	3,958	4,422	3,803	4,149
20 to 24	8,607	7,291	7,089	7,296	6,837	6,930	6,735	6,780
25 to 54	38,712	48,259	52,469	54,794	51,575	53,155	51,175	52,465
25 to 34	16,971	19,813	18,917	17,438	18,389	16,572	18,280	16,420
35 to 44	11,836	17,269	19,664	20,664	19,443	20,188	19,294	19,939
45 to 54	9,905	11,177	13,888	16,692	13,743	16,395	13,601	16,106
55 and over	9,135	8,817	9,296	10,590	8,850	9,817	8,410	9,125
55 to 64	7,242	6,785	7,033	8,228	6,791	7,796	6,568	7,462
65 and over	1,893	2,033	2,263	2,362	2,059	2,021	1,842	1,663
				Female				
Total, 16 and over	45,487	56,554	63,565	69,447	61,995	66,810	60,724	65,165
16 to 24	11,696	10,096	10,723	11,642	10,362	11,104	10,159	10,859
16 to 19	4,381	3,544	4,027	4,641	3,857	4,399	3,752	4,270
20 to 24	7,315	6,552	6,696	7,001	6,505	6,705	6,407	6,589
25 to 54	27,888	39,881	45,919	49,677	44,995	48,112	44,244	47,240
25 to 34	12,257	15,990	16,361	15,781	15,935	15,105	15,782	14,974
35 to 44	8,627	14,576	17,544	19,109	17,241	18,584	16,941	18,250
45 to 54	7,004	9,316	12,014	14,787	11,819	14,423	11,521	14,016
55 and over	5,904	6,577	6,923	8,128	6,638	7,594	6,321	7,066
55 to 64	4,742	5,075	5,339	6,435	5,185	6,140	4,996	5,810
65 and over	1,161	1,502	1,584	1,693	1,453	1,454	1,325	1,256

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[a] Projections are as of December 1989.

[b] Data for 1990 are as of January 1991.

Source: Department of Labor, Bureau of Labor Statistics.

B7. Gross National Product by Purchaser and Type of Product

Selected Calendar Years 1929-1991

($Billions)

Item	1929	1939	1949	1959	1969	1979	1988	1989	1990	1991[a]
Gross national product	$103.9	$91.3	$260.4	$495.8	$963.9	$2,508.2	$4,880.6	$5,200.8	$5,465.1	$5,589.1
Personal consumption expenditures	77.3	67.0	178.3	316.3	597.9	1,566.8	3,235.1	3,450.1	3,657.3	3,770.7
Durable goods	9.2	6.7	25.0	42.8	86.2	219.0	455.2	474.6	480.3	458.8
Nondurable goods	37.7	35.1	94.9	148.5	252.2	613.2	1,052.3	1,130.0	1,193.7	1,215.4
Services	30.4	25.2	58.4	125.0	259.4	734.6	1,727.6	1,845.5	1,983.3	2,096.7
Gross private domestic investment	16.7	9.5	36.5	80.2	153.2	454.8	750.3	771.2	741.0	661.6
Fixed investment	14.9	9.1	39.5	74.4	143.4	441.9	719.6	742.9	746.1	692.7
Nonresidential	11.0	6.1	24.9	46.3	102.3	302.8	487.2	511.9	524.1	500.9
Residential structures	4.0	3.0	14.6	28.1	41.2	139.1	232.4	231.0	222.0	191.9
Change in business inventories	1.7	0.4	-3.1	5.8	9.8	13.0	30.6	28.3	-5.0	-31.3
Net exports of goods and services	1.1	1.2	6.5	1.5	5.6	18.8	-73.7	-46.1	-31.2	11.5
Government purchases of goods and services	8.9	13.6	39.0	97.9	207.3	467.8	968.9	1,025.6	1,098.1	1,145.5
Federal	1.5	5.2	21.1	54.6	100.0	178.0	381.3	400.0	424.0	445.3
National defense	-	1.3	13.9	46.4	78.9	121.9	298.0	301.1	313.6	328.3
Other	-	3.9	7.2	8.2	21.1	56.1	83.3	98.9	110.4	117.0
State and local	7.4	8.3	18.0	43.3	107.2	289.9	587.6	625.6	674.1	700.2

[a] Seasonally adjusted annual rate, based on Q1 & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

B8. Rates of Change in Selected Economic Measures

Calendar Years 1950-1991[a]

(Percent Change From Preceding Year)

Year	Gross National Product: Current Dollars	Gross National Product: Constant 1982 Dollars	Gross National Product: Implicit Price Deflator	Civilian Labor Force	Civilian Employment	Productivity[b]	Consumer Price Index
1950	10.0	8.5	2.0	1.5	2.2	8.3	1.0
1951	15.7	10.3	4.8	-.3	1.8	4.0	7.9
1952	5.5	3.9	1.5	.2	.5	3.1	2.2
1953	5.7	4.0	1.6	1.4[c]	1.5[c]	3.6	.8
1954	.2	-1.3	1.6	1.0	-1.7	1.6	.5
1955	9.0	5.6	3.2	2.2	3.4	3.0	-.4
1956	5.5	2.1	3.4	2.4	2.6	1.5	1.5
1957	5.3	1.7	3.6	.6	-.4	2.6	3.6
1958	1.3	-.8	2.1	1.1	-1.6	3.0	2.7
1959	8.5	5.8	2.4	1.1	2.5	3.3	.8
1960	3.9	2.2	1.6	1.8[c]	1.8[c]	1.7	1.6
1961	3.6	2.6	1.0	1.2	.0	3.5	1.0
1962	7.6	5.3	2.2	.2[c]	1.5[c]	3.6	1.1
1963	5.6	4.1	1.6	1.7	1.6	4.0	1.2
1964	7.1	5.3	1.5	1.8	2.3	4.3	1.3
1965	8.5	5.8	2.7	1.9	2.6	3.0	1.7
1966	9.5	5.8	3.6	1.8	2.5	2.8	2.9
1967	5.8	2.9	2.6	2.1	2.0	2.7	2.9
1968	9.3	4.1	5.0	1.8	2.1	2.7	4.2
1969	8.0	2.4	5.6	2.5	2.6	.1	5.4
1970	5.4	-.3	5.5	2.5	1.0	.7	5.9
1971	8.6	2.8	5.7	1.9	.9	3.2	4.3
1972	10.0	5.0	4.7	3.1[c]	3.5[c]	3.0	3.3
1973	12.1	5.2	6.5	2.8[c]	3.5	2.0	6.2
1974	8.3	-.5	9.1	2.8	2.0	-2.1	11.0
1975	8.5	-1.3	9.8	2.0	-1.1	2.0	9.1
1976	11.5	4.9	6.3	2.5	3.4	2.8	5.8
1977	11.7	4.7	6.7	3.0	3.7	1.7	6.5
1978	13.0	5.3	7.3	3.3[c]	4.4[c]	.8	7.7
1979	11.5	2.5	8.9	2.7	2.9	-1.2	11.3
1980	8.9	-.2	9.0	1.9	.5	-.2	13.5
1981	11.7	1.9	9.7	1.6	1.1	1.5	10.3
1982	3.7	-2.5	6.4	1.4	-.9	-.7	6.2
1983	7.6	3.6	3.9	1.2	1.3	2.3	3.2
1984	10.8	6.8	3.7	1.8	4.1	2.5	4.3
1985	6.4	3.4	3.0	1.7	2.0	2.0	3.6
1986	5.4	2.7	2.6	2.1	2.3	2.3	1.9
1987	6.7	3.4	3.2	1.7	2.6	1.1	3.6
1988	7.9	4.5	3.3	1.5	2.2	2.2	4.1
1989	6.7	2.5	4.1	1.8	2.0	-.4	4.8
1990	5.1	1.0	4.1	.7	.6	-.4	5.4
1991[d]	3.5	-.3	3.8	.4	-.9	.6	4.5

[a] Computed from total or average level for year.

[b] Output per hour of all persons in private business sector.

[c] Not entirely comparable with earlier data because of adjustments in population data.

[d] Average based on first three quarters of 1991.

Source: Department of Commerce, Bureau of Economic Analysis; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B9. Alternative Measures of Aggregate Income and Product in Current and in Constant (1982) Dollars

Selected Calendar Years 1929-1991

($Billions)

	Current Dollars				Constant 1982 Dollars[a]		
Year	Gross National Product	Net National Product	National Income	Personal Income	Gross National Product	Net National Product	National Income
1929	$103.9	$94.0	$84.7	$84.3	$709.6	$622.8	$574.0
1930	91.1	81.4	73.5	75.5	642.8	554.1	517.7
1939	91.3	82.3	71.2	72.1	716.6	632.2	575.1
1940	100.4	91.1	79.6	77.8	772.9	687.9	630.7
1941	125.5	115.3	102.8	95.2	909.4	823.1	766.5
1942	159.0	147.7	136.2	122.4	1,080.3	993.4	952.8
1943	192.7	181.1	169.7	150.7	1,276.2	1,190.5	1,162.3
1944	211.4	199.4	182.6	164.5	1,380.6	1,295.7	1,242.9
1945	213.4	201.0	181.6	170.0	1,354.8	1,269.4	1,204.9
1946	212.4	198.2	180.7	177.6	1,096.9	1,008.9	947.4
1947	235.2	217.6	196.6	190.2	1,066.7	975.0	904.7
1948	261.6	241.2	221.5	209.2	1,108.7	1,011.9	950.0
1949	260.4	238.4	215.2	206.4	1,109.0	1,007.3	933.2
1950	288.3	264.6	239.8	228.1	1,203.7	1,097.1	1,015.0
1951	333.4	306.2	277.3	256.5	1,328.2	1,216.4	1,123.4
1952	351.6	322.5	291.6	273.8	1,380.0	1,263.0	1,169.0
1953	371.6	340.7	306.6	290.5	1,435.3	1,313.2	1,211.2
1954	372.5	340.0	306.3	293.0	1,416.2	1,288.8	1,183.0
1955	405.9	371.5	336.3	314.2	1,494.9	1,362.3	1,251.5
1956	428.2	390.1	356.3	337.2	1,525.6	1,387.3	1,284.6
1957	451.0	409.9	372.8	356.3	1,551.1	1,407.7	1,298.7
1958	456.8	414.0	375.0	367.1	1,539.2	1,391.5	1,276.2
1959	495.8	451.2	409.2	390.7	1,629.1	1,477.2	1,358.8
1960	515.3	466.9	424.9	409.4	1,665.3	1,508.9	1,390.5
1961	533.8	486.1	439.0	426.0	1,708.7	1,548.1	1,421.8
1962	574.6	525.2	473.3	453.2	1,799.4	1,634.3	1,497.3
1963	606.9	555.5	500.3	476.3	1,873.3	1,703.0	1,561.9
1964	649.8	595.9	537.6	510.2	1,973.3	1,797.0	1,650.2
1965	705.1	647.7	585.2	552.0	2,087.6	1,903.9	1,746.9
1966	772.0	709.9	642.0	600.8	2,208.3	2,016.1	1,840.6
1967	816.4	749.0	677.7	644.5	2,271.4	2,070.3	1,896.2
1968	892.7	818.7	739.1	707.2	2,365.6	2,155.8	1,972.9
1969	963.9	882.5	798.1	772.9	2,423.3	2,203.4	2,019.1
1970	1,015.5	926.6	832.6	831.8	2,416.2	2,186.4	1,989.0
1971	1,102.7	1,005.1	898.1	894.0	2,484.8	2,245.3	2,032.5
1972	1,212.8	1,104.8	994.1	981.6	2,608.5	2,355.2	2,137.3
1973	1,359.3	1,241.2	1,122.7	1,101.7	2,744.1	2,480.5	2,255.0
1974	1,472.8	1,335.4	1,203.5	1,210.1	2,729.3	2,453.2	2,227.6
1975	1,598.4	1,436.6	1,289.1	1,313.4	2,695.0	2,408.0	2,172.0
1976	1,782.8	1,603.6	1,441.4	1,451.4	2,826.7	2,529.4	2,278.9
1977	1,990.5	1,789.0	1,617.8	1,607.5	2,958.6	2,649.0	2,393.3
1978	2,249.7	2,019.8	1,838.2	1,812.4	3,115.2	2,791.5	2,526.7
1979	2,508.2	2,242.4	2,047.3	2,034.0	3,192.4	2,851.1	2,582.3
1980	2,732.0	2,428.1	2,203.5	2,258.5	3,187.1	2,831.0	2,562.6
1981	3,052.6	2,704.8	2,443.5	2,520.9	3,248.8	2,879.1	2,610.4
1982	3,166.0	2,782.8	2,518.4	2,670.8	3,166.0	2,782.8	2,518.5
1983	3,405.7	3,009.1	2,719.5	2,838.6	3,279.1	2,884.7	2,603.7
1984	3,772.0	3,356.8	3,028.6	3,108.7	3,501.4	3,094.2	2,799.9
1985	4,014.9	3,577.6	3,234.0	3,325.3	3,618.7	3,192.0	2,896.9
1986	4,240.3	3,784.4	3,437.1	3,531.1	3,721.7	3,278.5	2,978.5
1987	4,526.7	4,046.7	3,678.7	3,780.0	3,847.0	3,386.2	3,074.0
1988	4,880.6	4,367.1	3,972.6	4,064.5	4,024.4	3,544.2	3,224.5
1989	5,200.8	4,646.4	4,223.3	4,384.3	4,117.7	3,611.7	3,292.1
1990	5,465.1	4,889.5	4,418.4	4,645.5	4,157.3	3,637.6	3,305.6
1991[b]	5,586.8	4,993.3	4,477.3	4,761.1	4,123.6	3,589.5	3,252.6

[a] No appropriate deflator for personal income. See Table B14 for disposable personal income in 1982 dollars.

[b] Seasonally adjusted annual rate QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

B10. International Transactions of the United States

Calendar Years 1984-1990
($Millions)

Item	1984	1985	1986	1987	1988	1989	1990
Merchandise trade balance	$-112,522	$-122,148	$-145,058	$-159,500	$-126,986	$-115,917	$-108,115
Balance on goods and services	-96,365	-106,859	-129,384	-145,526	-111,294	-90,814	-69,794
Current account transactions balance	-99,006	-122,332	-145,393	-160,201	-126,236	-106,305	-92,123
Exports of goods and services[a]	379,165	366,003	384,039	431,837	533,349	606,593	623,936
Merchandise, excluding military	219,900	215,935	223,367	250,266	320,337	361,451	389,550
Transfers under military sales contracts	9,969	8,699	8,596	11,141	9,384	8,391	9,899
Transportation and travel	34,873	36,660	41,169	47,221	56,729	66,255	75,237
Income on U.S. investments abroad[b]	92,936	82,282	80,982	90,536	110,669	128,651	130,091
Miscellaneous services[c]	21,639	22,474	30,002	32,726	36,322	41,845	48,159
Imports of goods and services	-465,703	-472,908	-513,519	-577,418	-644,735	-697,407	-722,730
Merchandise, excluding military	-332,422	-338,083	-368,425	-409,766	-447,323	-477,368	-497,665
Military expenditures, direct	-12,116	-12,795	-13,503	-14,803	-15,127	-14,595	-17,119
Transportation and travel	-44,026	-47,448	-60,127	-65,227	-80,572	-63,634	-71,097
Income on foreign investments in the U. S.[d]	-69,542	-66,115	-70,013	-82,906	-105,317	-125,963	-118,146
Miscellaneous services	-7,597	-8,466	-11,451	-14,714	-16,387	-15,847	-18,703
Unilateral transfers, net[e]	-12,621	-15,473	-16,009	-14,674	-14,943	-15,491	-22,329
Capital account transactions							
U.S. Government capital flows[f]	16,251	18,492	71,082	40,756	26,751	40,521	6,490
U.S. direct investment abroad	-11,587	-13,162	-18,679	-31,045	-17,879	-33,388	-33,437
Foreign direct investment in the U.S.	25,359	19,022	34,091	58,119	59,424	70,551	37,213
Foreign purchases of U.S. securities other other than Treasury issues	12,568	50,962	70,969	42,120	26,353	38,920	1,781
Short-term private capital flows and other long-term capital transactions, net[g]	27,699	32,790	5,500	49,843	8,629	-2,413	-11,333
Allocation of special drawing rights (SDRs)	-	-	-	-	-	-	-
Errors and omissions	27,456	20,041	15,824	-6,090	-9,240	18,366	63,526
Official reserve transactions balance	-730	-6,821	33,765	52,122	36,177	-16,308	31,970
Financed by changes in:							
Increase (-) in U.S. official reserve assets	-3,131	-3,858	312	9,149	-3,912	-25,293	-2,158
Increase (+) in foreign official assets in the U.S.	2,401	-1,963	33,453	42,973	39,089	8,905	34,128

[a] Excludes transfers under military grants of $153 million in 1984, $46 million in 1985, $96 million in 1986, $53 million in 1987, and $92 million in 1988.

[b] Includes direct investments, other private assets, and U.S. Government assets.

[c] Includes fees and royalties from direct investments and unaffiliated foreigners, and other private and public services.

[d] Includes private and public payments.

[e] Includes private remittances, U.S. Government grants (excluding millitary), U.S. Government pensions and other transfers.

[f] Includes net U.S. Government assets, foreign-held U.S. Treasury securities, and other U.S. Government liabilities arranged with or through foreign official agencies.

[g] Includes U.S. purchases of foreign securities, and changes in claims and liabilities reported by banking and nonbanking concerns.

Source: Deparment of Commerce, Bureau of Economic Analysis.

B14. Disposable Personal Income in Current and Constant (1982) Dollars and Personal Savings Rate

Selected Calendar Years 1929-1991

	Disposable Personal Income[a]				
	Amount ($Billions)		Per Capita		
Year	In Current Dollars	In 1982 Dollars	In Current Dollars	In 1982 Dollars	Personal Savings Rate[b]
1929	$81.7	$498.6	$671	$4,091	3.2%
1933	44.9	370.8	357	2,950	-3.6
1940	75.0	530.7	568	4,017	4.0
1941	91.9	604.1	689	4,528	10.9
1942	116.4	683.0	863	5,138	23.2
1943	132.9	721.4	972	5,276	24.6
1944	145.6	749.3	1,052	5,414	25.1
1945	149.2	739.5	1,066	5,285	19.2
1946	158.9	723.3	1,124	5,115	8.6
1947	168.8	694.8	1,171	4,820	3.1
1948	188.1	733.1	1,283	5,000	5.8
1949	187.9	733.2	1,260	4,915	3.9
1950	207.5	791.8	1,368	5,220	6.1
1951	227.6	819.0	1,475	5,308	7.3
1952	239.8	844.3	1,528	5,379	7.3
1953	255.1	880.0	1,598	5,515	7.2
1954	260.5	894.0	1,604	5,505	6.3
1955	278.8	944.5	1,687	5,714	5.8
1956	297.5	989.4	1,769	5,881	7.2
1957	313.9	1,012.1	1,833	5,909	7.2
1958	324.9	1,028.8	1,865	5,908	7.5
1959	344.6	1,067.2	1,946	6,027	6.3
1960	358.9	1,091.1	1,986	6,036	5.8
1961	373.8	1,123.2	2,034	6,113	6.6
1962	396.2	1,170.2	2,123	6,271	6.5
1963	415.8	1,207.3	2,187	6,378	5.9
1964	451.4	1,291.0	2,352	6,727	7.0
1965	486.8	1,365.7	2,505	7,027	7.0
1966	525.9	1,431.3	2,675	7,280	6.8
1967	562.1	1,493.2	2,828	7,513	8.0
1968	609.6	1,551.3	3,037	7,728	7.0
1969	656.7	1,599.8	3,239	7,891	6.4
1970	715.6	1,668.1	3,489	8,134	8.1
1971	776.8	1,728.4	3,740	8,322	8.5
1972	839.6	1,797.4	4,000	8,562	7.3
1973	949.8	1,916.3	4,481	9,042	9.4
1974	1,038.4	1,896.6	4,856	8,867	9.3
1975	1,142.8	1,931.7	5,291	8,944	9.2
1976	1,252.6	2,001.0	5,744	9,175	7.6
1977	1,379.3	2,066.6	6,262	9,381	6.6
1978	1,551.2	2,167.4	6,968	9,735	7.1
1979	1,729.3	2,212.6	7,682	9,829	6.8
1980	1,918.0	2,214.3	8,421	9,722	7.1
1981	2,127.6	2,248.6	9,243	9,769	7.5
1982	2,261.4	2,261.5	9,724	9,725	6.8
1983	2,428.1	2,331.9	10,340	9,930	5.4
1984	2,668.6	2,469.8	11,257	10,419	6.1
1985	2,838.7	2,542.8	11,861	10,625	4.4
1986	3,019.6	2,640.9	12,496	10,929	4.0
1987	3,209.7	2,686.3	13,157	11,012	3.2
1988	3,477.8	2,783.2	14,116	11,337	4.2
1989	3,725.5	2,869.0	14,973	11,531	4.6
1990	3,946.1	2,893.5	15,695	11,509	4.6
1991[c]	4,045.6	2,870.6	15,965	11,328	4.2

[a] Consists of total personal income less personal tax and nontax payments to governments.

[b] Personal saving as a percent of disposable personal income.

[c] Seasonally adjusted data, based on QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

B15. Number of Families and Unrelated Individuals and Median Income

Selected Calendar Years 1947-1989[a]

Year	Number (Thousands)			Median Money Income	
	Total	Families[b]	Unrelated Individuals[c]	Families	Unrelated Individuals
1947	45,402	37,237	8,165	$3,031	$980
1950	49,295	39,929	9,366	3,319	1,045
1951	49,720	40,578	9,142	3,709	1,195
1952	50,537	40,832	9,705	3,890	1,409
1953	50,716	41,202	9,514	4,242	1,398
1954	51,675	41,951	9,724	4,167	1,222
1955	52,778	42,889	9,889	4,418	1,317
1956	53,276	43,497	9,779	4,780	1,426
1957	54,131	43,696	10,435	4,966	1,493
1958	55,116	44,232	10,884	5,087	1,486
1959	55,990	45,111	10,879	5,417	1,557
1960	56,606	45,539	11,067	5,620	1,720
1961	57,624	46,418	11,206	5,735	1,754
1962	58,094	47,059	11,035	5,956	1,753
1963	58,776	47,540	11,236	6,249	1,800
1964	60,080	47,956	12,124	6,569	1,983
1965	60,727	48,509	12,218	6,957	2,153
1966	61,681	49,214	12,467	7,532	2,290
1967	63,317	50,111	13,206	7,933	2,379
1968	64,722	50,823	13,899	8,632	2,786
1969	66,212	51,586	14,626	9,433	2,931
1970	67,714	52,227	15,487	9,867	3,137
1971	69,607	53,296	16,311	10,285	3,316
1972	71,184	54,373	16,811	11,116	3,521
1973	73,313	55,053	18,260	12,051	4,134
1974	74,624	55,698	18,926	12,902	4,603
1975	76,479	56,245	20,234	13,719	4,882
1976	78,169	56,710	21,459	14,958	5,375
1977	80,325	57,215	23,110	16,009	5,907
1978	82,389	57,804	24,585	17,640	6,705
1979	85,720	59,550	26,170	19,587	7,537
1980	87,442	60,309	27,133	21,023	8,296
1981	88,733	61,019	27,714	22,388	9,138
1982	89,301	61,393	27,908	23,433	9,876
1983	91,173	62,015	29,158	24,674	10,682
1984	92,974	62,706	30,268	26,433	11,204
1985	94,909	63,558	31,351	27,735	11,808
1986	96,170	64,491	31,679	29,458	12,118
1987	97,993	65,133	32,860	30,853	12,559
1988	[illegible],177	65,837	34,340	32,191	13,777
1989	101,275	66,090	35,185	34,213	14,602

[a] The number of families and unrelated individuals applies to March of the following year.

[b] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[c] Persons, other than institutional inmates and military personnel on post, who are not with any relatives.

Source: Department of Commerce, Bureau of the Census.

B11. National Income by Distributive Shares

Selected Calendar Years 1929-1991
($Billions)

Item	1929	1939	1949	1959	1969	1979	1989	1990	1991[b]
National income	$84.7	$71.2	$215.2	$409.2	$798.1	$2,047.3	$4,223.3	$4,418.4	$4,477.3
Compensation of employees	51.1	48.2	142.0	281.2	578.4	1,491.4	3,079.0	3,244.2	3,317.3
Wages and salaries	50.5	46.0	134.7	259.8	518.3	1,251.9	2,573.2	2,705.3	2,758.2
Government and government enterprises	5.0	8.2	20.8	46.0	105.5	235.9	476.6	508.0	532.2
Other	45.5	37.7	113.9	213.8	412.7	1,016.0	2,096.6	2,197.2	2,226.0
Supplements to wages and salaries	0.7	2.2	7.3	21.4	60.1	239.5	505.8	538.9	559.2
Employer contributions for social insurance	0.1	1.6	4.3	10.9	31.6	116.8	263.9	280.8	291.5
Other labor income	0.5	0.6	2.9	10.6	28.5	122.7	241.9	258.1	267.7
Proprietors' income with inventory valuation and capital consumption adjustments	14.4	11.4	35.9	51.7	79.3	191.9	379.3	402.5	410.8
Business and professional	8.3	7.1	23.1	40.9	64.7	160.1	330.7	352.6	360.5
Proprietors' income	8.8	7.6	22.2	40.1	65.1	164.0	298.9	324.3	330.0
Inventory valuation adjustment	0.1	-0.2	0.5	[a]	-0.5	-2.9	-1.0	-1.7	0.9
Capital consumption adjustment	-0.6	-0.4	0.5	0.9	0.1	-1.0	32.8	30.0	29.7
Farm	6.1	4.4	12.8	10.8	14.6	31.7	48.6	49.9	50.2
Proprietors' income with inventory valuation adjustment	6.3	4.5	13.5	11.7	15.8	38.0	56.3	57.5	57.6
Capital consumption adjustment	-0.2	-0.1	-0.7	-0.9	-1.1	-6.3	-7.7	-7.6	-7.4
Rental income of persons	4.9	2.6	6.7	14.6	18.4	5.6	8.2	6.9	5.9
Corporate profits with inventory valuation and capital consumption adjustments	9.6	5.5	28.0	51.4	87.4	200.1	311.6	298.3	287.1
Corporate profits before tax	10.0	7.2	29.2	52.6	87.2	257.2	307.7	304.7	282.6
Corporate profits tax liability	1.4	1.4	10.2	23.6	39.7	88.0	135.1	132.1	117.5
Corporate profits after tax	8.6	5.7	19.0	28.9	47.5	169.2	172.6	172.5	165.1
Dividends	5.8	3.8	7.2	12.2	22.5	50.1	123.5	133.9	137.0
Undistributed profits	2.8	2.0	11.8	16.7	25.0	119.1	49.1	38.7	28.2
Inventory valuation adjustment	0.5	-0.7	1.9	-0.3	-5.9	-43.2	-21.7	-11.4	6.1
Capital consumption adjustment	-0.9	-1.0	-3.0	-0.8	6.1	-14.0	25.5	4.9	-1.6
Net interest	4.7	3.6	2.6	10.2	34.6	158.3	445.1	466.7	456.3

[a] Less than $50 million.

[b] Seasonally adjusted annual rate of QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

B12. Sources of Government Receipts in Relation to National Income and Product

Selected Calendar Years 1929-1990

($Billions)

Item		1929	1949	1959	1969	1979	1989	1990
Total government receipts[a]		$11.3	$56.6	$130.3	$300.1	$779.8	$1,861.2	$1,944.9
Less:	Nontax receipts[b]	1.1	2.4	3.4	11.8	41.4	297.2	291.9
Equals:	Tax receipts[c]	10.2	54.3	127.0	288.4	738.4	1,564.0	1,653.0
Gross national product		103.9	260.4	495.8	963.9	2,508.2	5,200.8	5,465.1
Less:	Capital consumption allowances	9.9	22.0	44.6	81.4	265.8	554.4	575.6
Equals:	Net national product	94.0	238.4	451.2	882.5	2,242.4	4,646.4	4,889.5
Less:	Indirect business tax and nontax liability	7.1	21.3	41.7	86.3	189.4	414.0	440.3
	Business transfer payments	.6	.8	1.8	3.9	10.3	32.4	35.0
	Statistical discrepancy	1.5	.8	-1.5	-3.9	-1.0	-17.0	-1.7
Plus:	Subsidies less current surplus of government enterprises	-.2	-.3	.1	1.9	3.5	6.3	2.5
Equals:	National income	84.7	215.2	409.2	798.1	2,047.3	4,223.3	4,418.4
Less:	Corporate profits tax liability	1.4	10.2	23.6	39.7	88.0	311.6	298.3
	Contributions for social insurance	.3	6.6	18.8	57.9	197.8	476.8	506.9
	Undistributed corporate profits	2.8	11.8	16.7	25.0	119.1	40.1	38.7
	Dividends	5.8	7.2	12.2	22.5	50.1	123.5	133.9
	Net interest	4.7	2.6	10.2	34.6	158.3	445.1	466.7
	Corporate inventory valuation adjustment	.5	1.9	-.3	-5.9	-43.2	-21.7	-11.4
	Capital consumption adjustment	-.9	-3.0	-.8	6.1	-14.0	25.5	4.9
	Wage accruals less disbursements	d	d	d	d	-.2	d	d
Plus:	Government transfers to persons	.9	11.7	25.7	67.5	262.8	604.5	659.7
	Personal interest income	6.9	8.7	22.3	60.9	221.5	643.2	680.4
	Personal dividend income	5.8	7.2	12.2	22.4	48.1	114.4	123.8
	Business transfer payments	.6	.8	1.8	3.9	10.3	32.4	35.0
Equals:	Personal income	84.3	206.4	390.7	772.9	2,034.0	4,384.3	4,645.5
Less:	Personal tax and nontax payments	2.6	18.5	46.1	116.3	304.7	658.8	699.4
Equals:	Disposable personal income	81.7	187.9	344.6	656.7	1,729.3	3,725.5	3,946.1
Less:	Personal outlays	79.2	180.6	322.8	614.5	1,611.3	3,553.7	3,766.0
Equals:	Personal savings	2.6	7.4	21.8	42.2	118.1	171.8	180.1

[a] Sum of (indirect business tax and nontax liability, corporate profits tax liability, contributions for social insurance, and personal tax and nontax payments).

[b] Consists mainly of charges for products and services not accounted for under government enterprises, fines and penalties, rents and royalties, licenses, donations, and special assessments for operators.

[c] See Table A32.

[d] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

B13. Total and Per Capita Personal Income by State[a]

Selected Calendar Years 1971-1989

State	Total Personal Income ($Millions)							Per Capita Personal Income						
	1971	1981	1985	1986	1987	1988	1989	1971	1981	1985	1986	1987	1988	1989
Total	$868,536	$2,514,231	$3,317,239	$3,519,384	$3,754,677	$4,058,181	$4,367,401	$4,298	$10,949	$13,895	$14,597	$15,425	$16,510	$17,592
Alabama	11,084	33,243	43,038	46,003	48,959	52,772	56,287	3,169	8,463	10,706	11,357	11,989	12,863	13,669
Alaska	1,679	6,456	9,777	9,820	9,561	10,010	11,254	5,306	15,543	18,726	18,509	18,236	19,089	21,376
Arizona	7,720	28,333	40,954	44,769	48,813	52,370	56,353	4,071	10,083	12,956	13,657	14,303	15,017	15,829
Arkansas	6,025	19,169	24,825	26,052	27,236	29,186	31,261	3,066	8,330	10,523	10,907	11,406	12,191	13,000
California	100,865	308,730	422,142	453,110	490,104	533,116	576,433	4,959	12,723	16,016	16,704	17,724	18,829	19,840
Colorado	10,054	36,403	47,461	49,420	51,456	54,231	58,077	4,364	11,995	14,878	15,137	15,626	16,429	17,504
Connecticut	16,021	42,016	57,847	62,300	68,401	75,265	80,333	5,233	13,463	18,217	19,508	21,298	23,276	24,798
Delaware	2,743	6,631	9,082	9,749	10,616	11,687	12,611	4,852	11,116	14,580	15,308	16,386	17,662	18,750
Florida	30,232	110,295	158,315	171,116	187,085	204,479	224,410	4,221	10,820	13,921	14,639	15,559	16,577	17,715
Georgia	17,058	51,830	75,376	82,409	89,194	96,823	103,339	3,621	9,306	12,618	13,509	14,323	15,269	16,050
Hawaii	4,080	11,052	14,576	15,807	16,799	18,412	20,477	5,129	11,276	13,867	14,674	15,626	16,765	18,379
Idaho	2,723	8,942	10,863	11,199	11,841	12,750	13,953	3,695	9,272	10,823	11,164	11,843	12,716	13,760
Illinois	54,376	137,083	169,921	178,529	189,659	204,893	220,021	4,863	11,849	14,728	15,451	16,371	17,824	18,870
Indiana	21,300	56,461	68,378	72,415	76,907	82,239	88,409	4,067	10,103	12,433	13,169	13,909	14,801	15,830
Iowa	11,269	31,503	38,208	37,739	39,149	41,018	44,537	3,851	10,795	12,570	13,827	13,899	14,474	15,864
Kansas	9,166	26,774	33,855	35,596	37,046	39,178	41,511	4,080	11,207	13,826	14,470	14,906	15,699	16,526
Kentucky	11,011	32,572	40,168	41,956	44,589	47,934	51,513	3,621	8,862	10,775	11,273	11,978	12,884	13,823
Louisiana	12,175	42,234	50,638	50,659	50,886	54,006	56,636	3,291	9,822	11,291	11,264	11,440	12,252	12,923
Maine	3,636	10,230	13,834	15,036	16,622	18,322	20,066	3,579	9,016	11,876	12,832	14,014	15,197	16,422
Maryland	19,134	50,954	70,175	75,685	82,683	90,633	98,159	4,767	11,972	15,980	16,984	18,229	19,608	20,929
Massachusetts	27,369	67,818	94,944	102,800	112,127	123,447	131,473	4,769	11,767	16,306	17,619	19,149	20,960	22,236
Michigan	39,985	100,094	127,264	136,040	142,377	151,985	162,610	4,457	10,867	14,008	14,880	15,469	16,450	17,536
Minnesota	16,203	45,309	59,269	62,774	66,670	71,014	76,802	4,207	11,017	14,149	14,900	15,708	16,490	17,649
Mississippi	6,388	19,514	24,143	25,402	26,903	29,073	30,942	2,810	7,869	9,239	9,689	10,252	11,097	11,806
Missouri	19,238	50,886	66,729	70,490	74,561	79,476	84,864	4,074	10,303	13,256	13,913	14,596	15,459	16,447
Montana	2,614	7,861	9,095	9,588	9,986	10,427	11,392	3,676	9,877	11,021	11,730	12,341	12,958	14,149

Continued

B13. Total and Per Capita Personal Income by State[a] (continued)

Selected Calendar Years 1971-1989

State	Total Personal Income ($Millions)							Per Capita Personal Income						
	1971	1981	1985	1986	1987	1988	1989	1971	1981	1985	1986	1987	1988	1989
Nebraska	6,127	16,843	20,829	21,583	22,331	23,664	25,272	4,073	10,841	12,982	13,506	14,009	14,709	15,697
Nevada	2,661	10,464	13,791	14,802	16,476	18,563	21,087	5,117	12,372	14,671	15,454	16,375	17,808	18,980
New Hampshire	3,111	10,165	15,349	17,039	19,082	21,103	22,486	4,082	10,847	16,373	16,595	18,046	19,445	20,312
New Jersey	37,161	95,169	133,403	143,110	155,737	171,763	183,622	5,103	12,853	17,626	18,769	20,293	22,240	23,720
New Mexico	3,554	12,061	16,248	16,890	17,761	18,789	20,165	3,374	9,032	11,203	11,432	11,872	12,489	13,221
New York	94,627	209,179	280,397	297,901	319,229	347,942	373,882	5,153	11,914	15,785	16,731	17,888	19,429	20,817
North Carolina	17,598	52,907	73,029	78,789	85,212	92,886	100,419	3,441	8,879	11,866	12,457	13,299	14,318	15,287
North Dakota	2,235	6,692	8,163	8,366	8,627	8,329	9,037	3,567	10,122	11,921	12,381	12,700	12,487	13,693
Ohio	45,618	114,008	142,033	148,975	157,250	168,343	179,381	4,250	10,565	13,219	13,822	14,539	15,509	16,482
Oklahoma	9,549	33,184	40,209	40,596	40,820	43,032	45,614	3,647	10,676	12,124	12,300	12,626	13,273	14,111
Oregon	8,920	27,884	33,956	35,479	37,721	41,176	45,129	4,149	10,448	12,829	13,129	13,851	14,893	16,009
Pennsylvania	50,540	129,100	161,029	169,897	180,569	194,679	209,390	4,263	10,909	13,573	14,265	15,119	16,220	17,397
Rhode Island	4,075	9,990	13,306	14,266	15,444	16,876	18,070	4,232	10,490	13,763	14,627	15,894	17,001	18,113
South Carolina	8,529	26,886	35,783	38,339	41,356	44,924	47,906	3,204	8,377	10,734	11,342	12,077	12,960	13,624
South Dakota	2,336	6,402	7,801	8,321	8,787	9,084	9,893	3,480	9,266	11,017	11,780	12,397	12,740	13,852
Tennessee	13,618	40,837	53,881	57,850	62,740	68,203	72,757	3,398	8,904	11,283	12,052	12,823	13,939	14,738
Texas	44,033	164,197	220,694	224,977	230,464	245,652	263,610	3,828	11,120	13,466	13,489	13,738	14,590	15,512
Utah	3,904	13,106	17,496	18,391	19,373	20,808	22,353	3,547	8,647	10,642	11,052	11,634	12,242	13,104
Vermont	1,739	4,948	6,626	7,148	7,824	8,540	9,354	3,827	9,592	12,393	13,240	14,298	15,391	16,514
Virginia	19,096	59,214	82,511	89,589	97,754	106,619	115,762	4,018	10,878	14,472	15,452	16,630	17,725	18,979
Washington	14,961	49,269	61,953	66,290	70,583	76,299	84,167	4,340	11,629	14,080	14,858	15,536	16,416	17,896
West Virginia	5,900	16,711	19,553	20,202	20,814	21,882	23,096	3,330	8,522	10,099	10,535	10,999	11,859	12,434
Wisconsin	18,445	50,070	62,906	66,499	70,142	74,797	80,457	4,139	10,573	13,174	13,901	14,592	15,409	16,454
Wyoming	1,408	6,095	6,536	6,454	6,279	6,592	6,903	4,140	12,342	12,827	12,729	12,822	13,753	14,564
District of Columbia	4,367	8,627	11,066	11,423	12,141	13,383	13,973	5,817	13,632	17,756	18,271	19,546	21,858	22,899

[a] Personal income by state is the current income received by residents of the state from all sources, inclusive of transfers from government and business but exclusive of transfers among persons. Total personal income for all states differs from total personal income of the United States (Table B12) in that the latter includes income disbursed by the Federal government to its civilian and military personnel outside the U.S.

Source: Department of Commerce, Bureau of Economic Analysis.

B16. Distribution of Families by Total Money Income in Constant (1989) Dollars

Selected Calendar Years 1967-1989[a]

Total Money Income[b] (1989 Dollars)	1967	1970	1977	1980	1987	1988	1989
				Number of Families (Thousands)[c]			
Total[d]	50,111	52,227	57,215	64,401	65,204	65,837	66,090
Under $5,000	n.a.	1,828	2,231	2,902	2,866	n.a.	n.a.
$5,000 to $9,999	n.a.	3,969	4,945	4,837	4,755	n.a.	n.a.
$10,000 to $14,999	n.a.	4,753	5,910	5,933	5,927	n.a.	n.a.
$15,000 to $24,999	n.a.	11,072	12,303	12,318	12,180	n.a.	n.a.
$25,000 to $34,999	n.a.	11,490	12,062	11,415	11,398	n.a.	n.a.
$35,000 to $49,999	n.a.	11,072	12,303	12,769	13,157	n.a.	n.a
$50,000 and over	n.a.	8,043	10,554	14,317	14,850	n.a.	n.a.
Median Income	$29,452	$31,534	$32,758	$31,637	$33,805	$33,742	$34,213
				Percentage Distribution			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $5,000	3.3	3.0	2.7	3.2	3.8	3.7	3.6
$5,000 to $9,999	7.5	6.7	6.3	7.0	6.6	6.4	6.3
$10,000 to $14,999	8.7	7.8	9.0	8.6	7.9	8.3	8.1
$15,000 to $24,999	20.4	18.8	18.0	19.1	17.3	16.9	16.7
$25,000 to $34,999	22.5	21.3	18.3	18.5	16.6	16.6	16.4
$35,000 to $49,999	21.5	22.7	22.1	21.7	20.3	20.0	19.8
$50,000 to $74,999	11.5	14.1	16.6	15.1	17.4	17.6	17.7
$75,000 to $99,999	2.8	3.5	4.1	4.4	5.9	5.9	6.5
$100,000 and over	1.8	2.0	2.8	2.3	4.2	4.4	4.8

[a] Number of families applies to March of the following year.

[b] Before taxes.

[c] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[d] Totals for 1988 and 1989 are as of 1989.

Source: Department of Commerce; and Bureau of the Census.

B17. Persons Below the Poverty Level, by Family Status and Age Group

Calendar Years 1959-1989[a]

Year	All Persons[b]	Persons in Families				Persons 65 Years and Older
		Total	Householders	Related Children under 18 Years	Other Family Members	
		Number Below the Poverty Level (Thousands)				
1959	39,490	34,562	8,320	17,208	9,034	5,481
1960	39,851	34,925	8,243	17,288	9,394	n.a.
1961	39,628	34,509	8,391	16,577	9,541	n.a.
1962	38,625	33,623	8,077	16,630	8,916	n.a.
1963	36,436	31,498	7,554	15,691	8,253	n.a.
1964	36,055	30,912	7,160	15,736	8,016	n.a.
1965	33,185	28,358	6,721	14,388	7,249	n.a.
1966	28,510	23,809	5,784	12,146	5,879	5,114
1967	27,769	22,771	5,667	11,427	5,677	5,388
1968	25,389	20,695	5,047	10,739	4,909	4,632
1969	24,147	19,175	5,008	9,501	4,667	4,787
1970	25,420	20,330	5,260	10,235	4,835	4,793
1971	25,559	20,405	5,303	10,344	4,757	4,273
1972	24,460	19,577	5,075	10,082	4,420	3,738
1973	22,973	18,299	4,828	9,453	4,018	3,354
1974	23,370	18,817	4,922	9,967	3,928	3,085
1975	25,877	20,789	5,450	10,882	4,457	3,317
1976	24,975	19,632	5,311	10,081	4,240	3,313
1977	24,720	19,505	5,311	10,028	4,165	3,177
1978	24,497	19,062	5,280	9,722	4,059	3,233
1979	26,072	19,964	5,461	9,993	4,509	3,682
1980	29,272	22,601	6,217	11,114	5,270	3,871
1981	31,822	24,850	6,851	12,068	5,931	3,853
1982	34,398	27,349	7,512	13,139	6,698	3,751
1983	35,303	27,933	7,647	13,427	6,859	3,625
1984	33,700	26,458	7,277	12,929	6,251	3,330
1985	33,064	25,729	7,223	12,483	6,032	3,456
1986	32,370	24,754	7,023	12,257	5,475	3,477
1987	32,221	24,725	7,005	12,275	5,445	3,563
1988	31,745	24,048	6,874	11,935	5,238	3,481
1989	31,534	24,066	6,784	12,001	5,281	3,369
		Percent Below the Poverty Level				
1959	22.4	20.8	18.5	26.9	15.9	35.2
1960	22.2	20.7	18.1	26.5	16.2	n.a.
1961	21.9	20.3	18.1	25.2	16.5	n.a.
1962	21.0	19.4	17.2	24.7	15.1	n.a.
1963	19.5	17.9	15.9	22.8	13.8	n.a.
1964	19.0	17.4	15.0	22.7	13.3	n.a.
1965	17.3	15.8	13.9	20.7	11.8	n.a.
1966	14.7	13.1	11.8	17.4	9.5	28.5
1967	14.2	12.5	11.4	16.3	9.1	29.5
1968	12.8	11.3	10.0	15.3	7.8	25.0
1969	12.1	10.4	9.7	13.8	7.2	25.3
1970	12.3	10.9	10.1	14.9	7.4	24.6
1971	12.5	10.8	10.0	15.1	7.2	21.6
1972	11.9	10.3	9.3	14.9	6.6	18.6
1973	11.1	9.7	8.8	14.2	5.9	16.3
1974	11.2	9.9	8.8	15.1	5.7	14.6
1975	12.3	10.9	9.7	16.8	6.4	15.3
1976	11.8	10.3	9.4	15.8	6.0	15.0
1977	11.6	10.2	9.3	16.0	5.9	14.1
1978	11.4	10.0	9.1	15.7	5.7	14.0
1979	11.7	10.2	9.2	16.0	6.1	15.2
1980	13.0	11.5	10.3	17.9	7.1	15.7
1981	14.0	12.5	11.2	19.5	7.8	15.3
1982	15.0	13.6	12.2	21.3	8.7	14.6
1983	15.2	13.9	12.3	21.8	8.8	13.8
1984	14.4	13.1	11.6	21.0	8.0	12.4
1985	14.0	12.6	11.4	20.1	7.7	12.6
1986	13.6	12.0	10.9	19.8	6.9	12.4
1987	13.4	12.0	10.7	19.7	6.3	12.5
1988	13.0	11.6	10.4	19.0	6.6	12.0
1989	12.8	11.5	10.3	19.0	6.6	11.4

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[a] Beginning in 1969 and 1974, data are based on revised methodologies for processing income data. Beginning in 1969, data are based on 1970 Census population controls. Family status is reported as of March of following year. Beginning in 1979, includes members of unrelated subfamilies not shown separately, that were previously included in "families."

[b] Includes unrelated individuals not shown separately.

Source: Department of Commerce, Bureau of the Census.

B18. Personal Consumption Expenditures by Type of Product or Service

Selected Calendar Years 1929-1990

Product or service	1929	1939	1949	1959	1969	1979	1988	1989	1990
				A. Amount ($Billions)					
Food and tobacco[a]	$21.2	$20.9	$56.6	$87.2	$140.3	$336.6	$599.6	$636.9	$669.8
Clothing, accessories, and jewelry	11.2	8.4	23.3	32.0	56.2	126.0	240.0	257.8	271.3
Personal care	1.1	1.0	2.3	5.2	11.1	25.3	48.3	52.3	56.7
Housing	11.7	9.4	19.6	45.0	86.8	231.1	502.3	533.9	569.5
Household operations	10.7	9.5	25.6	45.0	81.1	211.2	386.1	404.9	417.0
Medical care expenses	3.0	2.9	8.5	19.6	49.5	162.9	444.0	483.5	536.1
Personal business	4.0	3.2	5.9	13.3	29.3	85.3	227.1	243.1	254.9
Transportation	7.7	6.5	21.8	40.7	79.8	222.0	407.5	425.7	443.4
Recreation	4.3	3.5	10.0	17.5	39.6	106.2	245.1	264.4	281.3
Private education and research	0.7	0.6	1.7	3.6	9.2	24.0	57.7	64.3	68.6
Religious and welfare activities	1.2	1.0	2.3	5.0	10.9	32.4	75.9	82.9	91.7
Foreign travel and remittances (net)[b]	0.5	0.2	0.6	2.0	4.0	4.6	4.4	0.4	-3.1
Total personal consumption expenditures	77.3	67.0	178.3	316.3	597.9	1,566.8	3,238.2	3,450.1	3,657.3
Commodities	46.8	41.8	119.9	191.3	338.4	832.2	1,517.5	1,604.6	1,674.0
Durable	9.1	6.6	25.0	42.8	86.2	219.0	467.5	474.6	480.3
Nondurable	37.7	35.2	94.9	148.5	252.2	613.2	1,050.0	1,130.0	1,193.7
Services	30.5	25.2	58.4	125.0	259.4	734.6	1,720.7	1,845.5	1,983.3
				B. As a percentage of personal consumption expenditures					
Food and tobacco[a]	27.4	31.2	31.7	27.6	23.5	21.5	18.5	18.5	18.3
Clothing, accessories,and jewelry	14.5	12.5	13.1	10.1	9.4	8.0	7.4	7.5	7.4
Personal care	1.4	1.5	1.3	1.6	1.9	1.6	1.5	1.5	1.6
Housing	15.1	14.0	11.0	14.2	14.5	14.7	15.5	15.5	15.6
Household operations	13.8	14.2	14.4	14.2	13.6	13.5	11.9	11.7	11.4
Medical care expenses	3.9	4.3	4.8	6.2	8.3	10.4	13.7	14.0	14.7
Personal business	5.2	4.8	3.3	4.2	4.9	5.4	7.0	7.0	7.0
Transportation	10.0	9.7	12.2	12.9	13.3	14.2	12.6	12.3	12.1
Recreation	5.6	5.2	5.6	5.5	6.6	6.8	7.6	7.7	7.7
Private education and research	0.9	0.9	1.0	1.1	1.5	1.6	1.8	1.9	1.9
Religious and welfare activities	1.6	1.5	1.3	1.6	1.8	2.1	2.3	2.4	2.5
Foreign travel and remittances (net)[b]	0.6	0.3	0.3	0.6	0.7	0.3	0.1	c	c
Total personal consumption expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Commodities	60.5	62.4	67.2	60.5	56.6	53.1	46.9	46.5	45.8
Durable	11.8	9.9	14.0	13.5	14.4	14.0	14.1	13.8	13.1
Nondurable	48.8	52.5	53.2	46.9	42.2	39.1	32.7	32.8	32.6
Services	39.5	37.6	32.8	39.5	43.4	46.9	53.1	53.5	54.2

[a] Includes expenditures for alcoholic beverages for all years except 1929.

[b] Estimates beginning with 1986 include foreign student expenditures in the U.S. and incorporate new data on travel fares and are not comparable with earlier estimates.

[c] Less than 0.1 percent.

Source: Department of Commerce, Bureau of Economic Analysis. Percentage computations by Tax Foundation.

B19. Business Expenditures for New Plant and Equipment by Industry[a]

Calendar Years 1947-1991[b]
($Billions)

Year	Total	Manufacturing	Mining	Railroad Transportation	Other Transportation[c]	Public Utilities	Commercial and other[d]
1947	$20.11	$8.73	$.69	$1.39	$1.30	$1.64	$6.38
1948	22.78	9.25	.93	1.89	1.28	2.67	6.77
1949	20.28	7.32	.88	1.92	.88	3.28	6.01
1950	21.56	7.73	.84	1.67	1.19	3.42	6.70
1951	26.81	11.07	1.11	2.13	1.47	3.75	7.29
1952	28.16	12.12	1.21	2.09	1.47	3.96	7.31
1953	29.96	12.43	1.25	2.06	1.52	4.61	8.09
1954	28.86	12.00	1.29	1.45	1.46	4.23	8.42
1955	30.94	12.50	1.31	1.55	1.55	4.26	9.77
1956	37.90	16.33	1.64	1.90	1.66	4.78	11.59
1957	40.54	17.50	1.69	2.13	1.71	5.95	11.56
1958	33.84	12.98	1.43	1.28	1.44	5.74	10.97
1959	35.88	13.76	1.35	1.46	2.01	5.46	11.84
1960	39.44	16.36	1.29	1.59	1.95	5.40	12.86
1961	38.34	15.53	1.26	1.19	1.95	5.20	13.21
1962	40.86	16.03	1.41	1.43	2.16	5.12	14.71
1963	43.67	17.27	1.26	1.72	1.92	5.33	16.17
1964	51.26	21.23	1.33	2.20	2.51	5.80	18.20
1965	59.52	25.41	1.36	2.60	3.06	6.49	20.60
1966	70.40	31.37	1.42	3.09	3.59	7.82	23.11
1967	72.75	32.25	1.38	2.50	4.07	9.33	23.22
1968	76.42	32.34	1.44	2.15	4.76	10.52	25.22
1969	85.74	36.27	1.77	2.61	4.62	11.70	28.77
1970	91.91	36.99	2.02	2.48	4.69	13.03	32.71
1971	92.91	33.60	2.67	2.39	4.03	14.70	35.52
1972	103.40	35.42	2.88	2.35	4.79	16.26	41.69
1973	120.03	42.35	3.30	2.91	5.09	17.99	48.39
1974	139.67	52.48	4.56	3.63	5.53	19.96	53.49
1975	142.42	53.66	6.12	3.88	6.07	20.23	52.47
1976	158.44	58.53	7.63	4.25	6.85	22.90	58.29
1977	184.82	67.48	9.81	4.67	7.53	27.83	67.51
1978	217.76	78.58	11.22	5.19	8.17	31.50	83.09
1979	254.96	95.92	12.81	6.61	9.44	35.63	94.56
1980	282.80	112.33	15.96	7.09	9.51	37.74	100.14
1981	315.22	126.54	21.39	6.28	9.56	41.21	110.24
1982	310.58	120.68	20.05	5.33	9.46	45.43	109.63
1983	304.78	116.20	15.19	4.88	9.09	44.96	114.45
1984	354.44	138.82	16.86	6.79	9.73	47.48	134.75
1985	387.13	153.48	15.88	7.08	10.94	48.81	150.94
1986	379.47	142.69	11.22	6.66	12.15	46.38	160.38
1987	389.67	145.90	11.39	5.92	12.93	44.88	168.65
1988	455.49	163.45	9.29	5.52	11.11	60.37	205.76
1989	507.40	183.80	9.21	6.26	12.58	66.28	229.28
1990	532.61	192.61	9.88	6.40	15.07	67.21	241.43
1991	535.13	186.20	9.66	6.00	16.54	67.13	249.60

[a] Excludes agricultural business, real estate operators, medical, legal, educational, and cultural service.

[b] Data for 1991 are preliminary estimates based on planned capital expenditures reported by business January through March 1991.

[c] Includes air transportation.

[d] Includes trade, service, construction, communication, finance, and insurance.

Source: Department of Commerce, Bureau of the Census.

B20. Corporate Profits and Related Data by Industry

Selected Calendar Years 1929-1989

($Millions)

Industry and Item	1929	1939	1949	1959	1969	1979	1987	1988	1989
All industries:[a]									
Corporate profits before tax[b]	$9,990	$7,181	$29,206	$52,552	$87,222	$257,230	$275,307	$316,739	$307,722
Federal, state, and local corporate profits taxes[c]	1,369	1,441	10,203	23,646	39,674	87,996	126,889	136,206	135,092
Corporate profits after tax	8,621	5,740	19,003	28,906	47,548	169,234	148,418	180,533	172,630
Net corporate dividend payments	5,801	3,766	7,210	12,171	22,529	50,099	98,185	110,009	123,490
Undistributed corporate profits	2,820	1,974	11,793	16,735	25,019	119,135	50,233	70,524	49,140
Corporate depreciation charges	4,204	3,738	7,972	23,619	53,380	144,341	365,577	369,922	371,961
Agriculture, forestry and fisheries:									
Corporate profits before tax[b]	6	3	121	34	208	1,182	1,868	1,968	1,838
Federal, state, and local corporate profits taxes[c]	6	7	58	46	116	412	514	572	451
Corporate profits after tax	0	-4	63	-12	92	770	1,354	1,396	1,387
Net corporate dividend payments	8	14	45	10	60	303	294	317	347
Undistributed corporate profits	-8	-18	18	-22	32	467	1,060	1,079	1,040
Corporate depreciation charges	34	26	46	139	437	2,039	3,619	3,643	3,629
Mining:									
Corporate profits before tax[b]	460	338	1,038	733	766	4,016	313	1,435	1,766
Federal, state, and local corporate profits taxes[c]	47	43	221	186	229	1,373	815	854	922
Corporate profits after tax	413	295	817	547	537	2,643	-502	581	844
Net corporate dividend payments	309	159	196	384	666	-2,647	1,650	1,670	3,633
Undistributed corporate profits	104	136	621	163	-129	5,290	-2,152	-1,089	-2,789
Corporate depreciation charges	290	240	412	948	1,011	3,794	6,106	5,820	5,542
Contract construction:									
Corporate profits before tax[b]	134	43	631	849	2,171	6,197	12,069	12,368	13,332
Federal, state, and local corporate profits taxes[c]	19	14	232	411	826	2,075	2,865	3,650	4,133
Corporate profits after tax	115	29	399	438	1,345	4,122	9,204	8,718	9,199
Net corporate dividend payments	60	21	68	97	277	440	1,140	1,122	1,115
Undistributed corporate profits	55	8	331	341	1,068	3,682	8,064	7,596	8,084
Corporate depreciation charges	71	42	181	656	1,638	4,782	8,764	9,470	9,722
Manufacturing:									
Corporate profits before tax[b]	4,898	3,797	15,055	26,584	40,439	107,014	94,299	118,265	106,551
Federal, state, and local corporate profits taxes[c]	618	741	5,631	12,579	19,696	42,157	43,544	46,465	43,816
Corporate profits after tax	4,280	3,056	9,424	14,005	20,743	64,857	50,755	71,800	62,735
Net corporate dividend payments	2,548	1,701	3,462	5,300	10,308	17,605	30,681	26,539	43,526
Undistributed corporate profits	1,732	1,355	5,962	8,705	10,435	47,252	20,074	45,261	19,209
Corporate depreciation charges	1,884	1,570	3,619	10,943	24,470	59,897	139,306	142,027	139,120

Continued

B20. Corporate Profits and Related Data by Industry (continued)

Selected Calendar Years 1929-1989

($Millions)

Industry and Item	1929	1939	1949	1959	1969	1979	1987	1988	1989
Wholesale and retail trade:									
Corporate profits before tax[b]	$856	$929	$3,973	$5,870	$12,058	$43,992	$45,617	48,107	47,271
Federal, state, and local corporate profits taxes[c]	124	195	1,527	2,747	5,050	12,748	17,518	18,588	18,937
Corporate profits after tax	732	734	2,446	3,123	7,008	31,244	28,099	29,519	28,334
Net corporate dividend payments	531	424	827	831	1,819	7,616	11,085	10,669	12,004
Undistributed corporate profits	201	310	1,619	2,292	5,189	23,628	17,014	18,850	16,330
Corporate depreciation charges	327	305	900	2,155	4,810	17,018	42,677	45,419	47,344
Finance, insurance, and real estate:									
Corporate profits before tax[b]	1,420	671	3,803	7,835	12,547	31,656	22,174	24,340	17,439
Federal, state, and local corporate profits taxes[c]	282	149	1,158	3,451	7,248	20,549	37,078	38,089	38,397
Corporate profits after tax	1,138	522	2,645	4,384	5,299	11,107	-14,904	-13,749	-20,958
Net corporate dividend payments	832	295	539	794	257	-3,070	5,507	4,313	3,749
Undistributed corporate profits	306	227	2,106	3,590	5,042	14,177	-20,411	-18,062	-24,707
Corporate depreciation charges	396	427	633	1,898	4,497	10,829	36,369	40,674	42,863
Transportation:									
Corporate profits before tax[b]	1,004	157	1,132	1,160	586	4,477	5,045	7,503	5,085
Federal, state, and local corporate profits taxes[c]	135	89	461	710	597	1,632	3,000	3,276	1,966
Corporate profits after tax	869	68	671	450	-11	2,845	2,045	4,227	3,119
Net corporate dividend payments	565	227	256	449	727	1,382	2,106	2,427	2,723
Undistributed corporate profits	304	-159	415	1	-738	1,463	-61	1,800	396
Corporate depreciation charges	484	312	897	2,267	5,308	10,581	20,911	20,643	20,898
Communications and public utilities:									
Corporate profits before tax[b]	810	839	1,764	5,918	9,998	15,343	36,907	37,180	39,374
Federal, state, and local corporate profits taxes[c]	110	172	696	3,030	4,881	4,108	16,337	19,306	21,276
Corporate profits after tax	700	667	1,068	2,888	5,117	11,235	20,570	17,874	18,098
Net corporate dividend payments	628	681	848	2,366	4,201	11,832	26,916	28,398	30,946
Undistributed corporate profits	72	-14	220	522	916	-597	-6,346	-10,524	-12,848
Corporate depreciation charges	575	671	909	3,259	7,402	23,955	64,750	66,238	66,180
Services:									
Corporate profits before tax[b]	170	80	564	904	1,946	9,655	19,569	22,276	24,215
Federal, state, and local corporate profits taxes[c]	28	31	219	486	1,031	2,942	5,228	5,406	5,194
Corporate profits after tax	142	49	345	418	915	6,713	14,341	16,870	19,021
Net corporate dividend payments	88	60	137	131	470	1,528	5,206	5,772	6,211
Undistributed corporate profits	54	-11	208	287	445	5,185	9,135	11,098	12,810
Corporate depreciation charges	143	141	375	1,355	3,807	11,446	34,085	35,988	36,665

[a] Includes estimates for the rest of the world, not shown separately.

[b] Depletion charges are not deducted in arriving at corporate profits for national income purposes.

[c] All taxes shown on a liability basis.

Source: Department of Commerce, Bureau of Economic Analysis.

B21. Sales, Profits, and Stockholders' Equity in Manufacturing Corporations

Calendar Years 1958-1990[a]
(Dollar Figures in Billions)

Year	Sales (Net)	Profits: Before Income Taxes[b]	Profits: After Income Taxes	Stockholders' Equity[c]	After-Tax Profits As a Percentages of: Sales	After-Tax Profits As a Percentages of: Equity
1958	$305.3	$22.7	$12.7	$147.4	4.2%	8.6%
1959	338.0	29.7	16.3	157.1	4.8	10.4
1960	345.7	27.5	15.2	165.4	4.4	9.2
1961	356.4	27.5	15.3	172.6	4.3	8.9
1962	389.4	31.9	17.7	181.4	4.5	9.8
1963	412.7	34.9	19.5	189.7	4.7	10.3
1964	443.1	39.6	23.2	199.8	5.2	11.6
1965	492.2	46.5	27.5	211.7	5.6	13.0
1966	554.2	51.8	30.9	230.3	5.6	13.4
1967	575.4	47.8	29.0	247.6	5.0	11.7
1968	631.9	55.4	32.1	265.9	5.1	12.1
1969	694.6	58.1	33.2	289.9	4.8	11.5
1970	706.8	48.1	28.6	306.8	4.0	9.3
1971	751.1	52.9	31.0	320.8	4.1	9.7
1972	849.5	63.2	36.5	343.4	4.3	10.6
1973	1,017.2	81.4	48.1	374.1	4.7	12.8
1974	1,060.6	92.1	58.7	395.0	5.5	14.9
1975	1,065.2	79.9	49.1	423.4	4.6	11.6
1976	1,203.2	104.9	64.5	462.7	5.4	13.9
1977	1,328.1	115.1	70.4	496.7	5.3	14.2
1978	1,496.4	132.5	81.1	540.5	5.4	15.0
1979	1,741.8	154.2	98.7	600.5	5.7	16.4
1980	1,912.8	145.8	92.6	668.1	4.8	13.9
1981	2,144.7	158.6	101.3	743.4	4.7	13.6
1982	2,039.4	108.2	70.9	770.2	3.5	9.2
1983	2,114.3	133.1	85.8	812.8	4.1	10.6
1984	2,335.0	165.6	107.6	864.2	4.6	12.5
1985	2,331.4	137.0	87.6	866.2	3.8	10.1
1986	2,220.9	129.3	83.1	874.7	3.7	9.5
1987	2,378.2	173.0	115.6	900.9	4.9	12.8
1988	2,596.2	216.1	154.6	957.6	6.0	16.1
1989	2,745.1	188.7	136.3	998.9	5.0	13.6
1990[d]	2,793.8	175.0	123.0	1,043.1	4.4	11.8

[a] Because of changes in accounting and other procedures, data are not strictly comparable from one period to another.

[b] Through 1973, "income taxes" refers to Federal income taxes only, as state and local income taxes had already been deducted; after 1973, no income taxes have been deducted.

[c] Annual average based on four end-of-quarter equity figures.

[d] Computations based on first three quarters of 1990 and projections of fourth quarter.

Source: Department of Commerce, Bureau of the Census.

B22. Profits of Nonfinancial Corporations and Related Data

Calendar Years 1946-1991
($Billions)

Year	Profits before tax[a]	Capital consumption adjustment[b]	Inventory valuation adjustment	Adjusted profits before tax	Federal and state income taxes	Effective tax rate (percent)
1946	$22.0	$-3.0	$-5.3	$13.8	$8.6	62.3 %
1947	29.1	-3.5	-5.9	19.7	10.8	54.8
1948	31.8	-4.0	-2.2	25.6	11.8	46.1
1949	24.9	-3.9	1.9	22.9	9.3	40.6
1950	38.5	-3.9	-5.0	29.6	16.9	57.1
1951	39.1	-4.6	-1.2	33.4	21.2	63.5
1952	33.8	-4.5	1.0	30.2	17.8	58.9
1953	34.9	-3.9	-1.0	30.0	18.5	61.7
1954	32.1	-3.2	-0.3	28.6	15.6	54.5
1955	42.0	-2.0	-1.7	38.3	20.2	52.7
1956	41.8	-3.2	-2.7	35.9	20.1	56.0
1957	39.8	-3.4	-1.5	34.9	19.1	54.7
1958	33.7	-3.2	-0.3	30.2	16.2	53.6
1959	43.1	-2.7	-0.3	40.1	20.7	51.6
1960	39.7	-2.1	-0.2	37.4	19.2	51.3
1961	39.5	-1.5	0.3	38.3	19.5	50.9
1962	44.2	1.4	c	45.6	20.6	45.2
1963	48.9	2.3	0.1	51.2	22.8	44.5
1964	55.4	2.9	-0.5	57.7	24.0	41.6
1965	65.2	3.7	-1.2	67.7	27.2	40.2
1966	70.3	3.9	-2.1	72.2	29.5	40.9
1967	66.5	5.5	-1.6	70.4	27.8	39.5
1968	73.1	5.3	-3.7	74.7	33.6	45.0
1969	69.6	5.9	-5.9	69.6	33.3	47.8
1970	57.0	5.0	-6.6	55.4	27.2	49.1
1971	65.6	4.2	-4.6	65.2	29.9	45.9
1972	76.8	5.5	-6.6	75.7	33.8	44.6
1973	96.9	5.6	-20.0	82.5	40.2	48.7
1974	107.2	1.7	-39.5	69.4	42.2	60.8
1975	109.2	-6.6	-11.0	91.6	41.5	45.3
1976	138.3	-10.2	-14.9	113.2	53.0	46.8
1977	160.5	-9.0	-16.6	134.9	59.9	44.4
1978	182.1	-10.9	-25.3	145.9	67.1	46.0
1979	195.8	-13.5	-43.2	139.1	69.6	50.0
1980	181.8	-15.5	-43.1	123.2	67.0	54.4
1981	181.5	-13.1	-24.2	144.2	63.9	44.3
1982	129.7	-7.5	-10.4	111.8	46.3	41.4
1983	159.3	17.1	-10.9	165.6	59.4	35.9
1984	196.0	32.1	-5.8	222.4	73.5	33.0
1985	170.2	56.7	-1.7	225.3	69.9	31.0
1986	172.6	49.6	8.3	230.6	76.8	33.3
1987	197.2	46.3	-18.9	224.6	93.1	41.5
1988	233.4	40.9	-25.0	249.3	105.4	42.3
1989	241.5	21.2	-21.7	241.0	101.4	42.1
1990	229.1	1.8	-11.4	219.5	96.3	43.9
1991[d]	195.0	-5.0	6.1	196.1	80.3	40.9

[a] Book profits, measured after deduction of tax-return based capital consumption allowance; inventory profits are included.
[b] Based on straight-line depreciation, 85% of Bulletin F lives.
[c] Less than $50 million.
[d] Seasonally adjusted annual rate QI & Q2 1991.
Source: Department of Commerce, Bureau of Economic Analysis. Computations by Tax Foundation.

B23. Number, Receipts, and Net Profits of Business Firms by Form of Organization[a]

Selected Fiscal Years 1939-1987

(Number of Firms in Thousands; Dollar Figures in Billions)

Item	1939	1945	1960	1970	1980	1984	1985	1986	1987
Number of firms, total	1,793	6,737	11,172	8,371	13,023	16,077	16,920	17,526	18,351
Proprietorships[b]	1,052	5,689	9,090	5,770	8,932	11,262	11,929	12,394	13,091
Partnerships	271	627	941	936	1,380	1,644	1,714	1,703	1,648
Corporations	470	421	1,141	1,665	2,711	3,171	3,277	3,429	3,612
Business receipts, total	$171	$382	$1,095	$1,997	$6,869	$8,424	$8,939	$9,220	$10,208
Proprietorships[b]	24	79	171	199	411	516	540	559	611
Partnerships	15	47	74	92	286	358	349	379	411
Corporations	133	255	849	1,706	6,172	7,550	8,050	8,282	9,186
Net profits, total[c]	$11	$40	$73	$106	$302	$301	$310	$343	$428
Proprietorships[b]	2	12	21	31	55	71	79	90	106
Partnerships	2	7	8	10	8	-3	-9	-17	-5
Corporations[d]	7	21	44	66	239	233	240	270	328

[a] The concept of business firm as used here relates primarily to the legal entity used for Federal income tax purposes. While a few corporations file consolidated tax returns (i.e., one return for the parent firm and all its subsidiaries), most corporate tax returns represent individual corporations.

[b] Through 1980 includes individually owned businesses and farms; thereafter nonfarm businesses.

[c] Before tax.

[d] For 1970 and after, includes constructive taxable income from related foreign corporations.

Source: Treasury Department, Internal Revenue Service.

B24. Number and Receipts of Business Firms by Size of Receipts and Form of Organization

Income Year 1987

Size of receipts (dollars)	Number of firms (thousands)				Receipts (billions)			
	Total	Proprietor-ships	Partner-ships[a]	Corpora-tions[a]	Total	Proprietor-ships	Partner-ships[a]	Corpora-tions[a]
Total	18,351	13,091	1,648	3,612	$10,207	$611	$411	$9,185
Under 25,000[b]	10,824	8,984	1,052	788	67	60	2	5
25,000-49,999	1,949	1,559	123	267	68	55	3	10
50,000-99,999	1,683	1,172	142	369	117	83	7	27
100,000-499,999	2,663	1,232	240	1,191	597	251	46	300
500,000-999,999	538	102	45	391	373	69	28	276
1,000,000 or more	692	43	44	605	8,987	93	326	8,568

[a] Active firms only.

[b] Includes firms with no receipts.

Source: Treasury Department.

B25. Productivity and Related Data, Private Business Sector

Calendar Years 1958-1990
Index Numbers 1982=100

Year	Output[a]	Hours of All Persons[b]	Output Per Hour of All Persons	Compensation Per Hour[c]	Unit Labor Cost	Implicit Price Deflator[d]
1958	48.1	76.7	62.7	19.5	31.0	31.7
1959	51.6	79.7	64.8	20.3	31.3	32.3
1960	52.5	79.7	65.9	21.2	32.2	32.8
1961	53.5	78.5	68.2	22.0	32.3	32.9
1962	56.3	79.7	70.7	23.0	32.6	33.6
1963	58.9	80.1	73.5	23.9	32.5	33.9
1964	62.4	81.4	76.8	25.2	32.8	34.2
1965	66.4	83.9	79.1	26.1	33.1	35.0
1966	69.8	85.8	81.4	28.0	34.4	36.2
1967	71.7	85.5	83.8	29.6	35.3	37.1
1968	74.8	86.7	86.3	32.0	37.1	38.8
1969	76.8	88.8	86.5	34.3	39.7	40.8
1970	76.1	87.2	87.3	36.9	42.3	42.7
1971	78.2	86.8	90.1	39.3	43.6	44.8
1972	83.1	89.6	92.8	41.8	45.0	46.6
1973	88.1	92.8	95.0	45.4	47.8	49.6
1974	86.5	92.9	93.2	49.9	53.5	54.3
1975	84.7	89.1	95.1	54.8	57.6	59.9
1976	89.6	91.6	97.9	59.7	61.0	63.4
1977	94.8	95.1	99.7	64.5	64.7	67.5
1978	100.3	99.7	100.6	70.1	69.7	72.5
1979	102.3	102.8	99.5	77.0	77.4	79.0
1980	101.1	101.9	99.2	85.1	85.8	86.2
1981	103.2	102.5	100.7	93.0	92.4	94.4
1982	100.0	100.0	100.0	100.0	100.0	100.0
1983	104.2	101.8	102.3	103.8	101.4	103.3
1984	113.0	107.6	104.9	108.0	102.9	106.8
1985	117.7	109.9	107.1	112.9	105.4	109.5
1986	121.3	110.8	109.5	118.7	108.4	111.8
1987	126.4	114.1	110.7	123.1	111.2	114.8
1988	133.0	117.5	113.2	128.6	113.7	118.2
1989	135.8	120.5	112.6	132.9	117.9	122.8
1990[e]	136.1	121.6	111.9	137.7	123.0	127.5

[a] Output refers to gross domestic product originating in the sector in 1982 dollars.

[b] Hours of all persons in private industry engaged in the sector, including hours of proprietors and unpaid family workers. Estimates based primarily on establishment data.

[c] Wages and salaries of employees plus employers' contributions for social insurance and private benefit plans. Also includes an estimate of wages, salaries, and supplemental payments for the self-employed.

[d] Current dollar gross domestic product divided by constant dollar gross domestic product.

[e] Preliminary.

Source: Department of Labor, Bureau of Labor Statistics.

B26. Unit Labor Costs and Productivity in Manufacturing in Selected Countries

Selected Calendar Years 1950-1990

Year	United States	Canada	Japan	France	Germany[a]	Italy	Netherlands	United Kingdom
Unit Labor Costs in U.S. Dollars (1982=100)								
1950	27.3	28.5	24.6	26.6	17.6	27.2	18.1	15.0
1955	31.8	36.6	26.0	38.2	18.1	27.9	21.1	19.8
1960	38.3	40.6	24.4	32.2	20.4	29.5	23.7	23.4
1965	36.3	34.4	30.3	37.4	25.8	37.4	33.3	27.0
1970	46.3	44.1	33.4	36.2	34.2	46.0	38.9	28.7
1975	59.8	63.6	74.9	78.8	70.7	69.8	87.7	54.9
1980	86.7	83.1	106.7	125.2	121.2	116.3	126.8	118.1
1985	96.8	88.2	102.7	87.6	85.0	87.5	75.6	77.4
1986	96.8	91.4	155.2	116.7	119.5	115.4	104.4	91.2
1987	94.0	98.7	170.8	136.9	153.7	136.3	129.8	102.6
1988	93.0	110.8	185.3	132.4	157.8	137.9	130.8	111.8
1989	95.8	121.5	173.4	122.9	147.7	130.9	119.7	106.4
1990	96.5	128.4	167.4	148.0	175.8	171.0	141.2	126.2
Output Per Hour (1982=100)								
1950	47.9	35.5	7.6	19.7	18.4	16.6	16.9	40.3
1955	55.1	43.6	12.7	24.1	26.5	23.2	21.1	43.5
1960	58.4	51.6	16.6	30.7	38.5	29.1	26.9	49.4
1965	72.1	66.1	28.1	41.4	51.2	40.2	34.9	58.4
1970	77.2	76.9	52.0	58.5	67.0	54.6	53.5	70.8
1975	89.4	90.1	69.6	72.7	84.5	67.4	72.2	83.7
1980	96.6	99.9	92.1	90.6	98.4	95.5	95.1	89.9
1985	114.8	119.8	112.0	108.8	112.9	122.3	121.1	117.8
1986	120.0	117.9	110.3	110.8	113.5	123.7	122.4	122.6
1987	126.4	118.4	119.4	113.0	111.7	127.2	122.8	130.1
1988	132.1	117.1	126.6	120.6	115.6	130.5	127.1	137.3
1989	133.3	118.0	133.1	126.4	120.6	134.5	130.8	143.9
1990	136.6	121.2	138.1	127.7	124.8	138.8	133.3	145.1

[a] Data for Germany relates to the former West Germany.

Source: Department of Labor, Bureau of Labor Statistics.

B27. Industrial Production and Manufacturing Capacity Utilization

Calendar Years 1958-1990

Year	Indexes of Industrial Production, 1987=100						Capacity Utilization Rate in Manu-facturing
	Total Industrial Production	Manufacturing			Mining	Utilities	
		Total	Durable	Nondurable			
1958	33.3	30.6	28.5	33.7	68.1	31.4	75.0%
1959	37.3	34.5	32.8	37.1	71.3	34.5	81.6
1960	38.1	35.2	33.3	38.0	72.7	36.9	80.1
1961	38.4	35.3	32.7	39.1	73.1	39.0	77.3
1962	41.6	38.4	36.3	41.5	75.2	41.9	81.4
1963	44.0	40.7	38.7	43.8	78.2	44.8	83.5
1964	47.0	43.5	41.4	46.6	81.4	48.7	85.6
1965	51.7	48.2	47.1	49.8	84.4	51.7	89.5
1966	56.3	52.6	52.3	52.9	88.9	55.6	91.1
1967	57.5	53.6	52.9	54.6	90.6	58.4	87.2
1968	60.7	56.6	55.5	58.1	94.1	63.1	87.2
1969	63.5	59.1	57.7	61.1	97.8	68.7	86.8
1970	61.4	56.4	53.3	61.1	100.4	72.9	79.7
1971	62.2	57.3	53.1	63.6	97.8	76.4	78.2
1972	68.3	63.3	59.3	69.3	99.9	81.3	83.7
1973	73.8	68.9	66.2	72.7	100.8	84.5	88.1
1974	72.7	67.9	64.8	72.3	100.3	83.5	83.8
1975	66.3	61.1	56.7	67.7	98.0	84.3	73.2
1976	72.4	67.4	62.6	74.6	98.9	87.6	78.5
1977	78.2	73.3	68.7	80.1	101.5	89.9	82.8
1978	82.6	77.8	73.9	83.5	104.6	92.7	85.1
1979	85.7	80.9	78.3	84.6	106.6	95.3	85.4
1980	84.1	78.8	75.7	83.1	110.0	95.9	80.2
1981	85.7	80.3	77.4	84.5	114.3	94.3	78.8
1982	81.9	76.6	72.7	82.5	109.3	91.8	72.8
1983	84.9	80.9	76.8	87.0	104.8	93.6	74.9
1984	92.8	89.3	88.4	90.8	111.9	97.0	80.4
1985	94.4	91.6	91.8	91.5	109.0	99.5	79.5
1986	95.3	94.3	93.9	94.9	101.0	96.3	79.0
1987	100.0	100.0	100.0	100.0	100.0	100.0	81.4
1988	105.4	105.8	107.6	103.6	101.8	104.4	83.9
1989	108.1	108.9	110.9	106.4	100.5	107.1	83.9
1990	109.1	109.8	111.6	107.7	102.4	107.6	82.2

Source: Board of Governors of the Federal Reserve System.

B28. Capital Investment Per Production Worker in Manufacturing[a]

Selected Calendar Years 1949-1988

Industry	1949	1959	1963	1975	1985	1986	1987	1988
All manufacturing[b]	$8,089	$17,528	$20,426	$80,064	$155,165	$175,121	$184,375	$197,198
Food, beverages, and tobacco	10,790	19,770	22,315	62,398	152,049	168,003	180,874	206,215
Food and beverages	9,837	18,485	20,690	56,384	134,216	148,144	158,699	180,982
Tobacco manufactures	23,448	38,408	47,239	170,378	667,401	869,332	902,318	1,458,738
Textiles and their products	4,483	6,789	7,283	16,630	32,809	39,529	42,942	42,861
Textile-mill products	5,850	9,566	11,122	23,499	41,391	46,536	54,317	50,291
Apparel and fabric products	3,050	4,607	4,607	11,785	27,298	34,939	35,199	37,414
Leather and leather products	3,624	5,049	7,128	17,959	52,430	61,645	64,849	60,281
Rubber products	7,438	15,330	16,645	33,221	56,178	61,183	80,910	86,677
Lumber and furniture products	4,565	9,512	9,368	31,847	82,759	83,676	89,246	89,707
Lumber and wood products	4,366	10,528	10,103	42,514	80,442	80,872	87,198	84,856
Furniture and fixtures	4,310	7,840	8,149	15,600	36,649	37,816	42,468	46,896
Paper and allied products	9,533	18,173	20,575	50,174	113,898	120,698	138,018	169,070
Printing and publishing	8,279	12,945	15,192	37,498	96,860	111,418	119,738	131,898
Chemicals and allied products	20,737	36,291	44,732	119,472	338,195	385,049	433,362	496,189
Stone, clay, and glass products	6,594	16,174	18,634	40,348	96,274	133,464	132,940	129,519
Metal products and processes	8,898	16,843	19,756	80,723	111,487	124,398	117,087	116,192
Primary metal industries	10,345	23,798	28,449	79,638	155,445	180,989	142,841	143,856
Fabricated metal products[c]	7,221	11,696	14,240	31,638	86,670	94,096	103,282	100,844
Electrical machinery	7,190	12,537	15,655	58,520	168,726	203,741	207,786	222,713
Machinery, except electrical	10,432	18,034	19,181	57,665	135,493	145,606	157,267	178,108
Motor vehicles and transportation equipment	8,428	17,914	22,788	83,264	243,737	294,537	323,742	347,067
Instruments and related products	7,118	17,656	22,572	46,989	117,858	127,159	143,654	160,955
Miscellaneous manufacturing[c]	8,205	13,691	14,536	38,612	127,947	163,625	180,892	158,156

[a] Capital investment is total assets less investments in government obligations and securities of corporations. It is measured in book values. Data for 1959 and later years are not strictly comparable with earlier years.

[b] Includes some categories not shown separately (principally highly capitalized petroleum and coal products manufacturing).

[c] Prior to 1963, ordnance and accessories are included in fabricated metal products; in 1963, 1975, and 1985 through 1988 included in miscellaneous manufacturing.

Source: Department of the Treasury, Internal Revenue Service; Bureau of Labor Statistics; and Tax Foundation computations.

B29. Gross Fixed Capital Formation as a Percentage of Gross Domestic Product in Selected Countries

Selected Years 1960-1989

(Percent)

Country	1960	1968	1974	1979	1984	1985	1986	1987	1988	1989
Australia	24.8	26.2	23.5	23.5	23.1	24.9	24.6	24.3	24.9	25.5
Austria	25.0	25.7	28.4	25.3	22.2	22.6	22.9	23.2	23.7	24.0
Belgium	19.3	21.5	22.7	20.7	16.0	15.6	15.7	16.0	17.5	19.1
Canada	22.6	22.0	23.7	23.1	19.2	19.9	20.3	21.3	22.0	22.2
Denmark	21.6	23.4	24.0	20.9	17.2	18.7	20.8	19.7	18.3	18.2
Finland	28.3	23.1	29.8	23.5	23.8	23.9	23.4	23.8	25.2	27.6
France	20.9	24.3	25.8	22.4	19.3	19.3	19.3	19.7	20.5	20.8
Germany	24.3	22.4	21.6	21.8	20.2	19.7	19.5	19.5	19.7	20.5
Greece	19.0	23.2	22.2	25.8	18.5	19.1	18.5	16.8	17.1	18.5
Ireland	14.4	20.9	24.6	30.5	21.4	19.2	18.1	16.7	17.4	18.4
Italy	26.0	23.4	25.9	22.8	21.1	20.7	19.7	19.8	20.0	20.2
Japan	29.0	33.2	34.8	31.7	27.9	27.8	27.6	28.9	30.5	32.1
Luxembourg	20.9	22.1	24.6	24.4	20.2	17.7	22.1	25.3	22.7	24.1
Netherlands	24.1	26.9	21.9	21.0	18.6	19.2	20.1	20.2	21.5	21.8
New Zealand	21.3	19.6	27.5	20.7	25.1	25.8	22.3	22.3	19.7	21.0
Norway	29.0	26.9	30.5	27.7	26.0	22.0	28.3	28.0	29.1	27.2
Portugal	23.2	22.2	26.0	26.6	23.6	21.8	22.1	24.2	26.8	26.8
Spain	20.4	26.0	28.4	21.9	19.0	19.2	19.5	20.8	22.6	24.0
Sweden	22.1	23.3	20.9	19.3	18.2	18.9	18.1	18.9	19.7	21.2
Switzerland	24.8	25.6	27.6	21.8	23.4	23.8	24.2	25.3	26.6	27.6
Turkey	16.0	17.3	19.0	20.8	18.0	20.2	23.1	24.1	24.0	22.8
United Kingdom	16.4	19.5	20.9	18.7	17.0	17.0	16.8	17.6	19.2	19.6
United States	18.0	18.1	18.6	20.4	18.0	18.1	17.8	17.3	17.1	16.6

Source: Organization for Economic Cooperation and Development.

B30. New Public and Private Construction Activity

Selected Calendar Years 1929-1990[a]

(Dollar Figures in Millions)

		Private Construction				Public Construction[b]			Public as Percent of Total New Construction
Year	Total	Total	Residential Buildings	Non-residential Buildings[c]	Other[d]	Total	Federally Owned	State and Locally Owned	
1929	$10,793	$8,307	$3,772	$2,694	$1,841	$2,486	$155	$2,331	23.0 %
1939	8,198	4,389	2,786	786	817	3,809	759	3,050	46.5
1944	5,259	2,186	923	351	912	3,073	2,505	568	58.4
1946	14,308	12,077	6,656	3,362	2,059	2,231	865	1,366	15.6
1949	26,722	20,453	13,111	3,383	3,959	6,269	1,488	4,781	23.5
1959	55,392	39,322	24,251	8,859	6,212	16,070	3,724	12,348	29.0
1960	54,738	38,875	22,975	10,149	5,751	15,863	3,622	12,241	29.0
1961	56,445	39,297	23,107	10,734	5,456	17,148	3,879	13,269	30.4
1962	60,205	42,336	25,150	11,617	5,569	17,869	3,913	13,956	29.7
1963	64,812	45,455	27,874	11,646	5,935	19,357	4,001	15,356	29.9
1964	67,675	47,292	28,010	12,955	6,327	20,383	3,898	16,485	30.1
1965	73,747	51,685	27,934	16,509	7,242	22,062	4,014	18,048	29.9
1966	76,414	52,407	25,715	18,279	8,413	24,007	3,964	20,043	31.4
1967	78,082	52,546	25,568	17,589	9,389	25,536	3,475	22,061	32.7
1968	87,093	59,488	30,565	18,164	10,759	27,605	3,367	24,238	31.7
1969	93,917	65,953	33,200	21,155	11,598	27,964	3,313	24,651	29.8
1970	94,855	66,759	31,864	21,417	13,478	28,096	3,290	24,806	29.6
1971	109,950	80,079	43,267	22,479	14,333	29,871	3,983	25,888	27.2
1972	124,085	93,901	54,288	24,038	15,575	30,184	4,392	25,792	24.3
1973	137,917	105,412	59,727	27,584	18,101	32,505	4,851	27,654	23.6
1974	138,501	100,166	50,376	29,637	20,153	38,334	5,293	33,042	27.7
1975	134,535	93,651	46,472	26,407	20,772	40,884	6,318	34,566	30.4
1976	151,054	111,931	60,520	26,091	25,320	39,123	7,017	32,106	25.9
1977	173,975	135,801	80,956	28,695	26,150	38,174	7,320	30,855	21.9
1978	205,561	159,665	93,424	36,293	29,947	45,896	8,398	37,497	22.3
1979	230,413	181,621	99,030	47,298	35,293	48,792	8,564	40,227	21.2
1980	230,712	175,699	87,261	52,434	36,004	55,013	9,641	45,372	23.8
1981	239,111	185,762	86,566	60,818	38,378	53,349	10,413	42,935	22.3
1982	244,412	193,570	85,390	69,355	38,825	50,842	10,008	40,834	20.8
1983	281,266	227,494	125,521	65,675	36,298	53,772	10,558	43,214	19.1
1984	328,641	270,977	153,849	81,147	35,981	57,664	11,240	46,422	17.5
1985	355,735	291,665	158,474	95,317	37,874	64,070	12,004	52,066	18.0
1986	407,693	323,100	187,148	98,674	37,278	84,593	12,412	72,181	20.7
1987	419,264	328,636	194,656	100,933	33,047	90,628	14,052	76,576	21.6
1988	432,223	337,441	198,101	106,994	32,346	94,782	12,264	82,518	21.9
1989	443,721	345,417	196,551	113,988	34,878	98,305	12,363	85,942	22.2
1990	446,434	337,777	182,856	117,971	36,950	108,657	12,354	96,303	24.3

[a] Years prior to 1946 not strictly comparable to other years. Data for Alaska and Hawaii included beginning 1959. For public construction, data beginning 1975 not directly comparable to prior data. Data for 1986 to 1989 revised and not strictly comparable to other years.

[b] For public construction by type, see Table B31.

[c] Excludes farm.

[d] Public utilities, nonresidential farm, and all other private.

Source: Department of Commerce, Bureau of the Census.

B31. Value of New Public Construction by Type[a]

Selected Calendar Years 1929-1990[b]
($Millions)

Year	Total	Housing and Redevelopment Buildings	Nonresidential Buildings		Sewer and Water Systems	Highways and Streets	Conservation and Development	Military Facilities[c]	All Other[d]
			Total	Educational					
1929	$2,486	-	$659	$389	$253	$1,266	$115	$19	$174
1939	3,809	$65	970	468	371	1,381	570	125	327
1944	3,073	211	1,361	41	79	362	163	837	60
1946	2,231	374	354	101	194	764	260	188	97
1949	6,269	359	2,049	934	619	2,015	852	137	238
1959	16,070	962	4,514	2,656	1,467	5,761	1,121	1,465	780
1960	15,863	716	4,759	2,818	1,487	5,437	1,175	1,366	887
1961	17,148	842	5,169	3,052	1,581	5,854	1,384	1,371	947
1962	17,869	938	5,154	2,984	1,754	6,365	1,523	1,266	869
1963	19,357	531	6,003	3,477	1,829	7,084	1,694	1,179	1,037
1964	20,383	567	6,610	3,790	2,281	7,133	1,750	910	1,132
1965	22,062	603	7,290	4,284	2,461	7,550	2,019	830	1,309
1966	24,007	655	8,265	5,333	2,366	8,405	2,194	727	1,395
1967	25,536	709	9,273	5,988	2,328	8,591	2,124	695	1,816
1968	27,605	746	9,693	6,061	3,065	9,321	1,973	808	1,999
1969	27,964	1,047	10,183	5,868	2,680	9,250	1,783	879	2,142
1970	28,096	1,107	9,550	5,619	2,638	9,981	1,908	718	2,194
1971	29,871	1,136	10,261	5,564	2,825	10,658	2,096	901	1,996
1972	30,184	875	10,625	5,720	2,778	10,429	2,172	1,087	2,718
1973	32,506	941	12,054	6,647	3,022	10,505	2,313	1,166	2,504
1974	38,334	1,006	13,984	7,310	4,062	12,065	2,714	1,185	3,290
1975	40,884	754	14,720	7,760	6,566	10,854	3,257	1,389	3,345
1976	39,123	720	13,039	6,342	6,972	9,743	3,742	1,630	3,276
1977	38,174	908	11,891	5,459	7,184	9,380	3,862	1,429	3,520
1978	45,896	1,063	14,188	6,264	9,426	10,706	4,457	1,502	4,563
1979	48,792	1,212	14,346	6,903	9,788	11,996	4,588	1,647	5,215
1980	55,013	1,648	16,869	8,050	10,437	13,770	5,091	1,880	5,318
1981	53,349	1,722	18,070	6,737	8,939	13,599	5,300	1,964	5,755
1982	50,842	1,658	15,339	5,927	8,431	13,292	5,027	2,205	4,890
1983	53,772	1,700	15,576	5,374	7,343	17,199	4,820	2,544	4,590
1984	57,664	1,636	16,247	5,557	8,862	18,771	4,654	2,839	4,654
1985	64,070	1,511	18,603	6,708	9,860	21,640	4,779	3,235	4,541
1986	84,593	3,029	28,086	10,948	10,837	25,318	4,937	3,867	8,517
1987	90,628	3,268	29,723	11,493	12,649	27,073	5,521	4,324	8,070
1988	94,782	3,276	33,086	14,397	12,818	29,228	4,739	3,579	8,056
1989	98,305	3,621	35,946	17,012	13,404	28,174	4,989	3,520	8,651
1990	108,657	3,733	42,092	20,566	15,376	30,593	4,718	2,732	9,413

[a] "Public" construction relates to government ownership, not source of funds.

[b] Beginning in 1959, data include Alaska and Hawaii. Years prior to 1946 not strictly comparable to other years. Data beginning 1975 not directly comparable to prior data. Data for 1986 to 1989 are revised and not strictly comparable to other years.

[c] Beginning in 1963, military hospitals are included in the nonresidential buildings category.

[d] Includes publicly owned parks and playgrounds, memorials, public service enterprises, etc., and in 1942-1944, petroleum pipelines.

Source: Department of Commerce, Bureau of the Census.

B32. Number of New Housing Starts

Calendar Years 1960-1990
(Thousands of Units)

			Privately Owned			Percent Change from Previous Year		
Year	Total	Publicly Owned	Total	Single Family	Multi-family	Total	Publicly Owned	Privately Owned
1960	1,296.1	43.9	1,252.2	994.7	257.5	-16.6	19.6	-17.5
1961	1,365.0	52.0	1,313.0	974.3	338.7	5.3	18.5	4.9
1962	1,492.5	29.6	1,462.9	991.4	471.5	9.3	-43.1	11.4
1963	1,634.9	31.7	1,603.2	1,012.4	590.8	10.1	7.1	9.6
1964	1,561.0	32.2	1,528.8	970.5	558.3	-4.5	1.6	-4.6
1965	1,509.7	36.9	1,472.8	963.7	509.1	-3.3	14.6	-3.7
1966	1,195.8	30.9	1,164.9	778.6	386.3	-20.8	-16.3	-20.9
1967	1,321.9	30.3	1,291.6	843.9	447.7	10.5	-1.9	10.9
1968	1,545.4	37.8	1,507.6	899.4	608.2	16.9	24.7	16.7
1969	1,499.5	32.7	1,466.8	810.6	656.2	-3.0	-13.5	-2.7
1970	1,469.0	35.4	1,433.6	812.9	620.7	-2.0	8.3	-2.3
1971	2,084.5	32.3	2,052.2	1,151.0	901.2	41.9	-8.8	43.2
1972	2,378.5	21.9	2,356.6	1,309.2	1,047.4	27.1	-32.2	14.8
1973	2,057.5	12.2	2,045.3	1,132.0	913.3	-13.5	-44.3	-13.2
1974	1,352.5	14.8	1,337.7	888.1	449.6	-34.3	21.3	-34.6
1975	1,171.4	10.9	1,160.4	892.2	268.2	-13.4	-26.4	-13.3
1976	1,547.6	10.1	1,537.5	1,162.4	375.1	32.1	-7.3	32.5
1977	2,001.7	14.6	1,987.1	1,450.9	536.2	29.3	44.6	29.2
1978	2,036.1	15.8	2,020.3	1,433.3	587.0	1.7	8.2	1.7
1979	1,760.0	14.8	1,745.1	1,194.1	551.0	-13.6	-6.3	-13.6
1980	1,312.6	20.4	1,292.2	852.2	440.0	-25.4	37.8	-26.0
1981	1,100.3	16.1	1,084.2	705.4	378.8	-16.2	-21.1	-16.1
1982	1,072.0	9.8	1,062.2	662.6	399.6	-2.6	-39.1	-2.0
1983	1,712.5	9.4	1,703.0	1,067.6	635.4	59.7	-4.1	60.3
1984	1,755.8	6.3	1,749.5	1,084.2	665.3	2.5	-33.0	2.7
1985	1,745.0	3.1	1,741.8	1,072.4	669.4	-.6	-50.8	-.4
1986	1,807.1	1.7	1,805.4	1,179.4	626.0	3.6	-45.2	3.7
1987	1,622.7	2.2	1,620.5	1,146.4	474.1	-10.2	29.4	-10.2
1988	1,488.1	n.a.	1,488.1	1,081.3	406.8	-8.2	n.a.	-8.2
1989	1,376.1	n.a.	1,376.1	1,003.3	372.8	-7.5	n.a.	-7.5
1990	1,192.7	n.a.	1,192.7	894.8	297.9	-13.3	n.a.	-13.3

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

B33. Income of Farm Operators in Current and in Constant (1982) Dollars

Selected Calendar Years 1910-1989

	Current Income ($Millions)						Income of Farm Operator Families in 1982 Dollars				
			Gross Farm Income				Net Income From Farming		Personal Income of Farm Population[c]		Number of Farms (Thousands)
Year	Net Farm Income[a]	Production Expenses	Total	Nonmoney and Other Farm Income[b]	Cash Receipts From Marketings	Government Payments	Total ($Billions)	Per Farm	Total ($Millions)	Per Capita	
1910-14[d]	$3,984	$3,790	$7,774	$1,845	$5,929	-	$20.1	$3,134	n.a.	n.a.	6,429
1915-19[d]	7,029	6,187	13,216	2,640	10,576	-	25.5	3,930	n.a.	n.a.	6,479
1920-24[d]	5,086	7,318	12,404	2,604	9,801	-	13.9	2,131	n.a.	n.a.	6,500
1925-29[d]	6,101	7,520	13,621	2,698	10,923	-	17.2	2,652	n.a.	n.a.	6,475
1930-34[d]	3,023	5,207	8,230	1,740	6,374	$116	10.1	1,524	n.a.	n.a.	6,672
1935-39[d]	4,873	5,824	10,698	2,224	7,994	479	17.0	2,565	$14,962	$585	6,611
1940	4,482	6,858	11,340	2,235	8,382	723	34.5	2,461	18,088	593	6,350
1950	13,648	19,455	33,103	4,359	28,461	283	57.1	1,011	28,218	1,225	5,648
1960	11,212	27,376	38,588	3,873	34,012	703	36.3	916	20,701	1,324	3,963
1962	12,063	30,279	42,342	4,128	36,468	1,746	37.8	1,024	21,785	1,522	3,692
1964	10,489	31,812	42,301	2,797	37,325	2,179	31.9	923	21,265	1,558	3,457
1966	13,962	36,507	50,469	3,756	43,436	3,277	39.9	1,225	24,499	2,113	3,257
1968	12,323	39,524	51,847	4,201	44,183	3,463	32.7	1,065	23,128	2,212	3,071
1970	14,366	44,452	58,818	4,592	50,509	3,717	34.2	1,160	23,616	2,432	2,949
1972	19,457	51,689	71,146	6,078	61,106	3,962	41.8	1,462	27,724	2,885	2,860
1974	27,266	70,981	98,247	5,326	92,391	530	50.5	1,807	30,567	3,299	2,795
1975	25,547	75,043	100,590	10,881	88,902	807	43.1	1,710	25,118	3,110	2,521
1976	20,176	82,741	102,719	6,630	95,355	734	32.0	1,282	21,421	2,846	2,497
1977	19,882	88,884	108,766	10,713	96,235	1,818	29.5	1,201	20,799	3,358	2,456
1978	25,197	103,250	128,447	13,057	112,360	3,030	34.9	1,433	24,327	3,742	2,436
1979	27,416	123,304	150,720	17,815	131,529	1,376	34.9	1,432	24,418	3,912	2,437
1980	16,135	133,139	149,274	8,251	139,737	1,285	18.8	770	18,799	3,107	2,440
1981	26,879	139,444	166,323	22,774	141,616	1,933	28.6	1,172	20,260	3,499	2,440
1982	23,519	139,955	163,474	17,420	142,562	3,492	23.5	976	17,021	3,029	2,407
1983	15,263	137,897	153,160	7,094	136,770	9,296	14.7	618	15,727	2,717	2,379
1984	26,341	143,819	170,159	18,943	142,784	8,431	24.5	1,050	n.a.	n.a.	2,334
1985	30,986	131,926	162,912	11,093	144,114	7,705	27.9	1,217	n.a.	n.a.	2,293
1986	31,020	125,503	156,524	9,513	135,197	11,814	27.3	1,213	n.a.	n.a.	2,250
1987	41,280	127,693	168,973	10,573	141,653	16,747	35.2	1,591	n.a.	n.a.	2,213
1988	41,776	132,062	173,838	9,166	150,192	14,480	34.4	1,566	n.a.	n.a.	2,197
1989	46,652	142,567	189,219	19,159	159,173	10,887	36.9	1,700	n.a.	n.a.	2,171

[a] Net farm income is the difference between total gross farm income and production expenses.

[b] Nonmoney income includes value of farm products consumed directly in farm households and gross rental value of farm dwellings. Other farm income includes recreation, machine hire and customwork receipts.

[c] Income from all sources, including off-farm.

[d] Annual average for period.

Source: Department of Agriculture, Economics and Statistics Service.

B34. Indexes of Farm Output, Prices Received and Paid by Farmers

Calendar Years 1948-1990[a]
(1977=100)

Year	Farm Output	Prices Received by Farmers	Prices Paid by Farmers[b]
1948	63	63	38
1949	62	55	36
1950	61	56	37
1951	63	66	41
1952	66	63	42
1953	66	56	40
1954	66	54	40
1955	69	51	40
1956	69	50	40
1957	67	51	42
1958	73	55	43
1959	74	53	43
1960	76	52	44
1961	76	53	44
1962	77	53	45
1963	80	53	45
1964	79	52	45
1965	82	54	47
1966	79	58	49
1967	83	55	49
1968	85	56	51
1969	85	59	53
1970	84	60	55
1971	92	62	58
1972	91	69	62
1973	93	98	71
1974	88	105	81
1975	95	101	89
1976	97	102	95
1977	100	100	100
1978	104	115	108
1979	111	132	123
1980	104	134	138
1981	118	139	150
1982	116	133	159
1983	96	135	161
1984	112	142	164
1985	118	128	162
1986	111	123	159
1987	110	127	162
1988	102	138	170
1989	114	147	178
1990	117	150	184

a Annual averages.

b Includes interest, taxes, and wage rates.

Source: Department of Agriculture.

B35. Indexes of Producer Prices and Consumer Prices
Calendar Years 1959-1990

Year	Producer Prices		Consumer Prices	
	1967=100	1982=100	1967=100	1982-84=100
1959	93.0	33.1	87.1	29.1
1960	93.8	33.4	88.8	29.6
1961	93.8	33.4	89.5	29.9
1962	94.1	33.5	90.4	30.2
1963	93.8	33.4	91.6	30.6
1964	94.1	33.5	92.8	31.0
1965	95.8	34.1	94.3	31.5
1966	98.9	35.2	97.0	32.4
1967	100.0	35.6	100.0	33.4
1968	102.8	36.6	104.2	34.8
1969	106.7	38.0	109.9	36.7
1970	110.4	39.3	116.2	38.8
1971	113.8	40.5	121.3	40.5
1972	117.4	41.8	125.1	41.8
1973	128.1	45.6	132.9	44.4
1974	147.8	52.6	147.6	49.3
1975	163.5	58.2	161.1	53.8
1976	170.8	60.8	170.4	56.9
1977	181.7	64.7	181.4	60.6
1978	196.1	69.8	195.2	65.2
1979	218.0	77.6	217.4	72.6
1980	247.2	88.0	246.7	82.4
1981	269.9	96.1	272.2	90.9
1982	280.9	100.0	288.9	96.5
1983	285.4	101.6	298.2	99.6
1984	291.3	103.7	311.1	103.9
1985	294.1	104.7	322.2	107.6
1986	289.9	103.2	328.1	109.6
1987	296.1	105.4	340.1	113.6
1988	303.4	108.0	354.2	118.3
1989	318.8	113.6	371.3	124.0
1990	334.8	119.2	391.3	130.7

Source: Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B36. Purchasing Power of the Dollar

Calendar Years 1959-1990

Year	Purchasing Power As Measured By			
	Producer Prices		Consumer Prices	
	1967=100	1982=100	1967=100	1982-84=100
1959	1.08	3.02	1.15	3.44
1960	1.07	2.99	1.13	3.38
1961	1.07	2.99	1.12	3.34
1962	1.06	2.98	1.11	3.31
1963	1.07	2.99	1.09	3.27
1964	1.06	2.99	1.08	3.23
1965	1.04	2.93	1.06	3.17
1966	1.01	2.84	1.03	3.09
1967	1.00	2.81	1.00	2.99
1968	.97	2.73	.96	2.87
1969	.94	2.63	.91	2.72
1970	.91	2.54	.86	2.58
1971	.88	2.47	.82	2.47
1972	.85	2.39	.80	2.39
1973	.78	2.19	.75	2.25
1974	.68	1.90	.68	2.03
1975	.61	1.72	.62	1.86
1976	.59	1.64	.59	1.76
1977	.55	1.55	.55	1.65
1978	.51	1.43	.51	1.53
1979	.46	1.29	.46	1.38
1980	.40	1.14	.41	1.21
1981	.37	1.04	.37	1.10
1982	.36	1.00	.35	1.04
1983	.35	.98	.34	1.00
1984	.34	.96	.32	.96
1985	.34	.96	.31	.93
1986	.34	.97	.30	.91
1987	.34	.95	.29	.88
1988	.33	.93	.28	.85
1989	.31	.88	.27	.81
1990	.30	.84	.26	.77

Source: Computed from data in Table B35.

B37. Implicit Price Deflators for Gross Domestic Product and Selected Components

Selected Calendar Years 1929-1991
(Index Numbers 1982=100)

Year	Gross National Product	Personal Consumption Expenditures	Gross Domestic Private Investment		Government Purchases of Goods and Services
			Nonresidential Structures and Producers' Goods	Residential Structures	
1929	14.6	16.4	11.8	11.2	9.4
1930	14.2	15.9	11.2	10.9	9.2
1939	12.7	13.9	11.5	10.5	9.4
1940	13.0	14.1	11.9	10.9	9.5
1941	13.8	15.2	12.7	11.9	10.6
1942	14.7	16.8	13.3	12.8	12.4
1943	15.1	18.4	13.8	13.8	12.5
1944	15.3	19.4	14.0	14.9	12.3
1945	15.7	20.2	14.3	15.8	11.8
1946	19.4	22.0	16.4	17.5	12.3
1947	22.1	24.3	19.3	21.1	14.7
1948	23.6	25.7	21.0	22.8	16.3
1949	23.5	25.6	21.7	23.0	17.3
1950	23.9	26.2	22.4	23.7	16.8
1951	25.1	27.8	24.2	25.4	18.3
1952	25.5	28.4	24.4	26.1	19.4
1953	25.9	29.0	25.1	26.3	19.8
1954	26.3	29.1	25.2	26.4	20.1
1955	27.2	29.5	25.8	27.0	20.8
1956	28.1	30.1	27.7	27.9	21.9
1957	29.1	31.0	29.5	28.0	22.9
1958	29.7	31.6	29.5	28.0	24.1
1959	30.4	32.3	30.2	28.0	24.6
1960	30.9	32.9	30.6	28.2	24.9
1961	31.2	33.3	30.5	28.2	25.4
1962	31.9	33.9	30.9	28.3	26.3
1963	32.4	34.4	31.3	28.2	26.9
1964	32.9	35.0	31.5	28.5	27.6
1965	33.8	35.6	32.1	29.0	28.5
1966	35.0	36.7	33.3	29.9	29.8
1967	35.9	37.6	34.4	30.9	31.2
1968	37.7	39.3	35.9	32.5	33.1
1969	39.8	41.0	37.9	35.6	35.1
1970	42.0	42.9	39.9	37.0	38.1
1971	44.4	44.9	42.4	39.0	41.0
1972	46.5	46.7	44.4	41.2	43.8
1973	49.5	49.6	46.0	44.8	47.1
1974	54.0	54.8	50.5	49.8	52.2
1975	59.3	59.2	57.9	54.2	57.7
1976	63.1	62.6	61.9	58.0	61.5
1977	67.3	66.7	66.1	64.6	65.8
1978	72.2	71.6	71.5	72.6	70.4
1979	78.6	78.2	77.8	81.4	76.8
1980	85.7	86.6	85.1	89.4	85.5
1981	94.0	94.6	93.4	96.6	93.4
1982	100.0	100.0	100.0	100.0	100.0
1983	103.9	104.1	98.8	102.2	104.0
1984	107.7	108.1	97.9	106.0	108.6
1985	110.9	111.6	97.7	108.3	112.3
1986	113.9	114.3	100.2	111.1	114.6
1987	117.7	119.5	100.4	116.2	118.5
1988	121.3	124.5	98.7	119.7	123.4
1989	126.3	129.9	101.2	123.5	128.5
1990	131.5	136.4	101.7	125.5	133.8
1991[a]	135.5	140.9	101.0	126.0	137.8

[a] Seasonally adjusted annual rate QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

B38. Selected Bond Yields and Interest Rates

Average for Calendar Years for 1950-1991
(Percent Per Year)

Year	U.S. Treasury 3-Month Bills (New Issues)[a]	High-grade Municipal Bonds (Standard & Poor's)	Corporate Bonds-Aaa (Moody's)	New Home Mortgage Yields[b] (FHFB)	Bank Prime Rate	Federal Reserve Discount Rate[c]
1950	1.218%	1.98%	2.62%	-	2.07%	1.59%
1951	1.552	2.00	2.86	-	2.56	1.75
1952	1.766	2.19	2.96	-	3.00	1.75
1953	1.931	2.72	3.20	-	3.17	1.99
1954	.953	2.37	2.90	-	3.05	1.60
1955	1.753	2.53	3.06	-	3.16	1.89
1956	2.658	2.93	3.36	-	3.77	2.77
1957	3.267	3.60	3.89	-	4.20	3.12
1958	1.839	3.56	3.79	-	3.83	2.15
1959	3.405	3.95	4.38	-	4.48	3.36
1960	2.928	3.73	4.41	-	4.82	3.53
1961	2.378	3.46	4.35	-	4.50	3.00
1962	2.778	3.18	4.33	-	4.50	3.00
1963	3.157	3.23	4.26	5.89%	4.50	3.23
1964	3.549	3.22	4.40	5.82	4.50	3.55
1965	3.954	3.27	4.49	5.81	4.54	4.04
1966	4.881	3.82	5.13	6.25	5.63	4.50
1967	4.321	3.98	5.51	6.46	5.61	4.19
1968	5.339	4.51	6.18	6.97	6.30	5.16
1969	6.677	5.81	7.03	7.80	7.96	5.87
1970	6.458	6.51	8.04	8.45	7.91	5.95
1971	4.348	5.70	7.39	7.74	5.72	4.88
1972	4.071	5.27	7.21	7.60	5.25	4.50
1973	7.041	5.18	7.44	7.96	8.03	6.44
1974	7.886	6.09	8.57	8.92	10.81	7.83
1975	5.838	6.89	8.83	9.00	7.86	6.25
1976	4.989	6.49	8.43	9.00	6.84	5.50
1977	5.265	5.56	8.02	9.02	6.83	5.46
1978	7.221	5.90	8.73	9.56	9.06	7.46
1979	10.041	6.39	9.63	10.78	12.67	10.28
1980	11.506	8.51	11.94	12.66	15.27	11.77
1981	14.029	11.23	14.17	14.70	18.87	13.42
1982	10.686	11.57	13.79	15.14	14.86	11.02
1983	8.630	9.47	12.04	12.57	10.79	8.50
1984	9.580	10.15	12.71	12.38	12.04	8.80
1985	7.480	9.18	11.37	11.55	9.93	7.69
1986	5.980	7.38	9.02	10.17	8.33	6.33
1987	5.820	7.73	9.38	9.31	8.21	5.66
1988	6.690	7.76	9.71	9.19	9.32	6.20
1989	8.120	7.24	9.26	10.13	10.87	6.93
1990	7.510	7.25	9.32	10.05	10.01	6.98
1991[d]	5.684	6.98	8.88	9.52	8.89	5.78

[a] Rate on new issues within period; bank-discount basis.

[b] Effective rate (in the primary market) on conventional mortgages, reflecting fees and charges as well as contract rate and assuming on the average repayment in 10 years. Beginning 1973, data not strictly comparable with prior rates.

[c] Applies to Federal Reserve Bank of New York.

[d] 1991 as of September.

Source: Compiled by Council of Economic Advisers; basic data from Treasury Department, Board of Governors of the Federal Reserve System, Federal Housing Finance Board, Moody's Investors Service, and Standard & Poor's Corporation.

B39. Business Cycle Expansions and Contractions
Period 1854-1990

Business cycle reference dates		Duration in months			
		Contraction (Trough from previous peak)	Expansion (Trough to peak)	Cycle	
				Trough from previous trough	Peak from previous peak
Trough	Peak				
December 1854	June 1857	-	30	-	-
December 1858	October 1860	18	22	48	40
June 1861	April 1865	8	46[a]	30	54[a]
December 1867	June 1869	32[a]	18	78[a]	50
December 1870	October 1873	18	34	36	52
March 1879	March 1882	65	36	99	101
May 1885	March 1887	38	22	74	60
April 1888	July 1890	13	27	35	40
May 1891	January 1893	10	20	37	30
June 1894	December 1895	17	18	37	35
June 1897	June 1899	18	24	36	42
December 1900	September 1902	18	21	42	39
August 1904	May 1907	23	33	44	56
June 1908	January 1910	13	19	46	32
January 1912	January 1913	24	12	43	36
December 1914	August 1918	23	44[a]	35	67[a]
March 1919	January 1920	7[a]	10	51[a]	17
July 1921	May 1923	18	22	28	40
July 1924	October 1926	14	27	36	41
November 1927	August 1929	13	21	40	34
March 1933	May 1937	43	50	64	93
June 1938	February 1945	13	80[a]	63	93[a]
October 1945	November 1948	8[a]	37	88[a]	45
October 1949	July 1953	11	45[a]	48	56[a]
May 1954	August 1957	10[a]	39	55[a]	49
April 1958	April 1960	8	24	47	32
February 1961	December 1969	10	106[a]	34	116[a]
November 1970	November 1973	11[a]	36	117[a]	47
March 1975	January 1980	16	58	52	74
July 1980	July 1981	6	12	64	18
November 1982	July 1990	16	92	28	108
Average, all cycles:					
1854-1990 (30 cycles)		18	35[b]	51	53
1854-1919 (16 cycles)		22	27	48	49[c]
1919-1945 (6 cycles)		18	35	53	53
1945-1990 (8 cycles)		11	50[d]	56	61[d]
Average, peacetime cycles:					
1854-1990 (25 cycles)		19	29[e]	48	48
854-1919 (14 cycles)		22	24	46	47[f]
1919-1945 (5 cycles)		20	26	46	45
1945-1990 (6 cycles)		11	43[g]	46	53[g]

[a] Indicates wartime expansions (Civil War, World Wars I and II, Korean War, and Vietnam War), postwar contractions, and full cycles including wartime expansions.

[b] 31 cycles.

[c] 15 cycles.

[d] 9 cycles.

[e] 26 cycles.

[f] 13 cycles.

[g] 7 cycles.

Source: National Bureau of Economic Research, Inc.

B42. Net Financial Investment of Households[a]

Selected Calendar Years 1960-1991
($Billions)

Category	1960	1970	1980	1987	1988	1989	1990	1991[b]
Net financial investment	$12.2	$51.5	$131.7	$89.9	$153.3	$143.9	$159.8	$225.8
Net acquisition of financial assets	30.1	74.6	260.1	381.3	475.8	435.1	419.2	446.0
Deposits, plus credit market instruments[c]	21.0	56.3	190.8	326.5	445.3	409.9	260.7	368.0
Deposits	13.7	52.4	158.5	144.6	194.5	213.9	84.8	276.2
Checkable deposits and currency	1.7	8.8	10.2	3.1	5.4	20.9	19.1	48.8
Small time and savings deposits	11.7	30.1	83.4	66.8	115.3	90.5	45.2	99.2
Large time deposits	.4	13.4	40.4	46.6	50.3	21.3	-38.7	3.6
Money market fund shares	-	-	24.5	28.1	23.5	81.2	59.3	124.5
Credit market instruments	7.3	3.9	32.3	182.0	250.8	196.0	175.9	91.8
U.S. Government securities	-.5	-4.6	23.5	72.3	135.6	145.6	133.1	87.2
Tax-exempt obligations	2.6	-.9	7.0	56.8	50.3	27.4	-2.9	-10.4
Corporate and foreign bonds	.7	10.7	-13.2	23.3	-9.4	.7	9.9	-24.6
Mortgages	2.8	2.4	17.5	17.5	28.3	20.9	19.0	34.1
Open-market paper	1.7	-3.7	-2.4	10.1	46.0	1.4	16.7	5.5
Mutual fund shares	1.4	2.6	1.1	75.5	-2.7	38.0	50.3	70.0
Other corporate equities	-2.0	-4.3	-12.0	-109.5	-115.4	-126.0	-45.8	-24.1
Life insurance reserves	3.2	5.3	9.7	26.0	25.3	26.2	33.3	25.8
Pension funds	8.3	18.6	108.8	137.8	181.0	148.5	165.2	40.2
Net investment in noncorporate business	-2.5	-5.6	-49.1	-91.1	-76.5	-85.5	-66.3	-48.3
Security credit	.1	-.9	5.2	-5.8	1.8	12.3	9.2	3.0
Miscellaneous assets	.5	2.6	5.6	21.8	17.0	11.6	12.5	11.4
Net increase in liabilities	17.9	23.1	128.5	291.3	322.5	291.2	259.4	220.3
Credit market instruments	17.7	23.9	118.4	302.2	314.9	285.0	254.3	192.6
Home mortgages	11.7	13.4	96.4	233.0	230.8	221.6	214.1	199.3
Other mortgages	.8	1.2	1.9	32.3	27.0	13.4	10.9	6.2
Installment consumer credit	3.9	4.4	.1	38.0	55.0	38.8	17.4	-11.6
Other consumer credit	.4	1.1	2.8	-4.5	-4.7	.2	-3.1	-11.9
Tax-exempt debt	-	-	3.1	-1.0	.9	1.7	4.6	.4
Bank loans, n.e.c.	d	1.3	5.3	-2.6	-1.8	1.6	-.4	14.4
Other loans	.8	2.6	8.8	6.9	7.8	7.6	10.8	5.9
Security	-.1	-1.8	6.5	-15.3	3.1	.8	-1.4	22.8
Trade debt	.1	.6	2.3	3.2	4.1	5.0	5.8	4.0
Miscellaneous	.2	.4	1.2	1.2	.4	.4	.7	.8

[a] Includes personal trusts and nonprofit corporations.
[b] Based on first quarter statistics.
[c] Excludes corporate equities.
[d] Less than $50 million.
Source: Board of Governors of the Federal Reserve System.

B43. Financial Assets and Liabilities of Households[a]

End of Selected Calendar Years 1970-1989
($Billions)

Category	1970	1980	1986	1987	1988	1989
Total financial assets	$2,487.5	$6,545.6	$10,875.2	$11,438.2	$12,448.2	$13,812.0
Deposits and credit market instruments[b]	790.8	2,127.2	3,882.8	4,226.4	4,697.4	5,117.8
Deposits	543.9	1,577.8	2,767.0	2,906.0	3,116.1	3,326.3
Demand deposits and currency	117.9	260.3	467.8	472.6	476.9	462.9
Small time and savings deposits	410.7	1,140.7	1,945.7	2,005.3	2,137.2	2,227.8
Large time deposits	15.3	111.9	102.7	149.3	199.6	222.1
Money market fund shares	-	64.9	250.7	278.8	302.4	383.6
Credit market instruments	246.9	549.4	1,115.8	1,320.3	1,581.3	1,791.5
U.S. Government securities	100.8	269.6	575.2	649.5	791.5	919.1
Treasury issues	84.9	222.1	481.6	514.3	574.2	592.0
Savings bonds	52.1	72.5	93.3	101.1	109.6	117.7
Other Treasury	32.8	149.6	388.3	413.2	464.6	474.2
Agency issues	15.9	47.5	93.6	135.2	217.3	327.1
Tax-exempt obligations	47.1	78.6	197.1	255.9	319.2	348.5
Corporate and foreign bonds	33.8	52.8	90.5	114.0	100.4	117.2
Mortgages	51.5	107.0	148.6	169.1	189.1	220.9
Open-market paper	13.6	41.4	104.2	131.9	181.0	185.9
Corporate equities	727.2	1,164.5	2,202.5	2,098.2	2,233.3	2,613.1
Mutual fund shares	44.5	52.1	356.9	406.3	418.0	476.2
Other corporate equities	682.7	1,112.5	1,845.5	1,691.9	1,815.3	2,136.9
Life insurance reserves	130.7	216.4	274.2	300.3	325.5	351.8
Pension fund reserves	240.8	916.1	2,031.8	2,201.9	2,482.4	2,857.5
Equity in noncorporate business	567.3	2,032.8	2,290.6	2,401.3	2,480.6	2,619.5
Security credit	4.4	16.2	44.0	39.1	40.9	53.2
Miscellaneous assets	26.3	72.4	149.3	171.1	188.1	199.2
Total liabilities	492.6	1,488.7	2,711.4	2,984.2	3,304.2	3,620.4
Credit market instruments	471.8	1,430.2	2,596.1	2,879.1	3,191.5	3,501.5
Home mortgages	290.0	942.4	1,667.3	1,887.8	2,118.5	2,352.5
Other mortgages	19.0	31.5	49.9	82.2	109.2	122.6
Installment consumer credit	105.5	302.1	581.8	619.8	674.7	727.6
Other consumer credit	28.5	53.3	78.0	73.5	68.8	83.0
Tax-exempt debt	-	16.7	79.1	78.2	79.0	80.7
Bank loans n.e.c.	7.7	29.5	50.6	45.4	43.5	55.1
Other loans	20.9	54.7	89.4	92.4	97.7	100.1
Security credit	10.4	28.5	65.0	50.4	53.5	54.3
Trade credit	5.3	17.2	36.4	39.7	43.8	48.8
Deferred and unpaid life insurance premiums	5.1	12.9	13.9	15.1	15.5	15.8

[a] Includes holdings by personal trusts and nonprofit organizations.

[b] Excludes corporate equities.

Source: Board of Governors of the Federal Reserve System.

B44. Savings and Investment of Corporate Business[a]

Selected Calendar Years 1960-1990

($Billions)

Item	1960	1970	1980	1988	1989	1990
Gross investment	$28.8	$58.5	$206.3	$337.8	$355.8	$355.1
Capital expenditures	37.8	79.3	243.7	378.3	382.2	368.7
Fixed investment	35.4	76.2	238.0	353.1	364.5	372.3
Plant and equipment	34.1	74.5	238.2	351.8	365.5	373.9
Home construction	-.3	.2	-1.4	.1	-2.2	-1.6
Multi-family residential	.6	1.5	1.1	1.2	1.2	-.1
Change in inventories[b]	2.5	2.8	.7	22.0	15.4	-7.0
Mineral rights from U.S. Government	-	.3	5.0	3.3	2.4	3.5
Net financial investment	-9.0	-20.7	-37.4	-40.5	-26.5	-13.6
Net acquisition of financial assets[c]	3.9	18.7	108.4	116.3	106.2	85.1
Liquid assets	-4.8	.5	27.7	-5.1	15.0	23.5
Demand deposits and currency	-.9	.9	4.8	15.0	-7.4	.5
Time deposits	1.5	1.7	6.5	d	7.0	6.5
Security repurchase agreements	-	-3.1	6.6	8.2	4.0	-4.3
Foreign deposits	d	-.4	2.8	-11.2	4.4	7.0
U.S. Government securities	-6.0	.2	5.6	-5.7	-	9.8
Tax-exempt obligations	.6	-.6	-.2	1.5	-1.0	-.3
Commercial paper	d	1.8	-2.3	-9.6	4.0	1.7
Consumer credit	d	.6	.2	1.3	-.8	.1
Trade credit	4.5	8.5	48.2	61.5	26.8	26.4
Miscellaneous assets[e]	4.2	9.2	32.0	61.4	64.7	33.6
Net increase in liabilities	13.0	39.5	145.8	156.8	132.7	98.7
Net funds raised in markets	11.8	34.2	92.7	55.1	35.4	23.2
Net new equity issues	1.4	5.7	12.9	-129.5	-124.2	-63.0
Debt instruments	10.4	28.5	79.8	184.6	159.5	86.2
Tax-exempt debt[f]	-	-	10.9	.1	-1.1	.3
Corporate bonds[g]	3.4	19.8	27.7	102.9	73.7	64.5
Mortgages	2.6	.9	1.7	11.1	6.5	.5
Home mortgages	-.2	.1	-1.1	.1	-1.8	-1.3
Multi-family	.8	1.2	3.0	1.0	.9	1.1
Commercial	2.1	-.5	-.2	10.1	7.4	.6
Bank loans, n.e.c.	2.1	4.7	27.4	32.8	33.1	-6.6
Foreign loans	-	-	-	11.0	13.0	13.4
Commercial paper	.5	1.8	4.0	11.9	20.4	9.7
Acceptances	.1	.4	1.6	-.6	3.2	-6.2
Finance company loans	1.6	.6	3.8	14.5	12.2	15.4
U.S. Government loans	.1	.3	1.5	-1.0	-.4	-.8
Profit taxes payable	-2.2	-3.7	-1.7	.9	-.2	3.8
Trade debt	3.1	7.5	39.6	43.1	27.8	32.7
Foreign direct investment in U.S.	.3	1.5	15.3	57.6	69.7	39.1

[a] Nonfarm and nonfinancial corporate business only.

[b] Includes inventory valuation adjustment.

[c] Total includes money market and mutual fund shares.

[d] Less than $50 million.

[e] Primarily foreign direct investment net of bond issues abroad.

[f] Industrial revenue bonds, issued by state and local governments to finance private investment.

[g] Excludes bond issues abroad.

Source: Board of Governors of the Federal Reserve System.

B45. Sources of Gross Savings

Calendar Year 1929-1991

($Billions)

		Private			Government Surplus or Deficit(-)			
Year	Total[a]	Total	Personal	Business	Total	Federal	State and Local	Gross Savings Rate[b]
1929	15.9	14.9	2.6	12.3	1.0	1.2	-0.2	15.3
1930	11.3	11.6	1.9	9.7	-0.3	0.3	-0.6	12.4
1931	4.7	7.6	1.4	6.2	-2.9	-2.1	-0.8	8.2
1932	0.4	2.1	-1.3	3.4	-1.8	-1.5	-0.3	0.7
1933	0.6	1.9	-1.6	3.5	-1.4	-1.3	-0.1	1.1
1934	2.9	5.3	-0.4	5.7	-2.4	-2.9	0.5	4.4
1935	6.3	8.3	1.5	6.8	-2.0	-2.6	0.6	8.7
1936	6.9	10.0	3.0	7.0	-3.1	-3.6	0.5	8.3
1937	11.8	11.5	2.9	8.6	0.3	-0.4	0.7	12.9
1938	6.9	8.7	-0.1	8.8	-1.8	-2.1	0.4	8.1
1939	8.9	11.1	1.8	9.3	-2.2	-2.2	[c]	9.7
1940	13.6	14.3	3.0	11.3	-0.7	-1.3	0.6	13.5
1941	18.8	22.6	10.0	12.6	-3.8	-5.1	1.3	15.0
1942	10.9	42.3	27.0	15.3	-31.4	-33.1	1.8	6.9
1943	5.8	50.0	32.7	17.3	-44.2	-46.6	2.4	3.0
1944	3.0	54.9	36.5	18.4	-51.8	-54.5	2.7	1.4
1945	5.9	45.4	28.7	16.7	-39.5	-42.1	2.6	2.8
1946	35.7	30.3	13.6	16.7	5.4	3.5	1.9	16.8
1947	42.5	28.1	5.2	22.9	14.4	13.4	1.0	18.1
1948	50.8	42.4	11.1	31.3	8.4	8.3	0.1	19.4
1949	36.5	39.9	7.4	32.5	-3.4	-2.6	-0.7	14.0
1950	52.5	44.5	12.6	31.9	8.0	9.2	-1.2	18.2
1951	58.7	52.6	16.6	36.0	6.1	6.5	-0.4	17.6
1952	52.3	56.1	17.4	38.7	-3.8	-3.7	[c]	14.9
1953	51.0	58.0	18.4	39.6	-7.0	-7.1	0.1	13.7
1954	51.6	58.8	16.4	42.4	-7.1	-6.0	-1.1	13.9
1955	68.4	65.2	16.0	49.2	3.1	4.4	-1.3	16.9
1956	77.3	72.1	21.3	50.8	5.2	6.1	-0.9	18.1
1957	77.1	76.1	22.7	53.4	0.9	2.3	-1.4	17.1
1958	64.5	77.1	24.3	52.8	-12.6	-10.3	-2.4	14.1
1959	80.5	82.1	21.8	60.3	-1.6	-1.1	-0.4	16.2
1960	84.2	81.1	20.8	60.3	3.1	3.0	0.1	16.3
1961	82.6	86.8	24.9	61.9	-4.3	-3.9	-0.4	15.5
1962	91.4	95.2	25.9	69.3	-3.8	-4.2	0.5	15.9
1963	98.7	97.9	24.6	73.3	0.7	0.3	0.5	16.3
1964	108.5	110.8	31.5	79.3	-2.3	-3.3	1.0	16.7
1965	123.5	123.0	34.3	88.7	0.5	0.5	[c]	17.5
1966	130.3	131.6	36.0	95.6	-1.3	-1.8	0.5	16.9
1967	129.5	143.8	45.1	98.7	-14.2	-13.2	-1.1	15.9
1968	139.7	145.7	42.5	103.2	-6.0	-6.0	0.1	15.6
1969	158.8	148.9	42.2	106.7	9.9	8.4	1.5	16.5
1970	154.7	164.5	57.7	106.8	-10.6	-12.4	1.8	15.2
1971	171.9	190.6	66.3	124.3	-19.5	-22.0	2.6	15.6
1972	200.7	203.4	61.4	142.0	-3.4	-16.8	13.5	16.5
1973	251.9	244.0	89.0	155.0	7.9	-5.6	13.5	18.5
1974	247.9	254.3	96.7	157.6	-4.3	-11.6	7.2	16.8
1975	238.7	303.6	104.6	199.0	-64.9	-69.4	4.5	14.9
1976	283.0	321.4	95.8	225.6	-38.4	-53.5	15.2	15.9
1977	335.4	354.5	90.7	263.8	-19.1	-46.0	26.9	16.9
1978	408.6	409.0	110.2	298.8	-0.4	-29.3	28.9	18.2
1979	458.4	445.8	118.1	327.7	11.5	-16.1	27.6	18.3
1980	445.0	478.4	136.9	341.5	-34.5	-61.3	26.8	16.3
1981	522.0	550.5	159.4	391.1	-29.7	-63.8	34.1	17.1
1982	446.4	557.1	153.9	403.2	-110.8	-145.9	35.1	14.1
1983	463.6	592.2	130.6	461.6	-128.6	-176.0	47.5	13.6
1984	568.5	673.5	164.1	509.4	-105.0	-169.6	64.6	15.1
1985	533.5	665.3	125.4	539.9	-131.8	-196.9	65.1	13.3
1986	537.2	681.6	121.7	559.9	-144.4	-205.6	61.2	12.7
1987	560.4	665.3	104.2	561.1	-104.9	-157.8	52.9	12.4
1988	642.4	738.6	144.7	593.9	-96.1	-145.8	49.7	13.2
1989	691.5	779.3	171.8	607.5	-87.8	-134.3	46.4	13.3
1990	657.3	787.9	180.1	607.8	-130.6	-166.0	35.4	12.0
1991[d]	674.1	795.6	169.5	626.1	-121.5	-156.0	34.4	12.1

[a] Includes net capital grants received by the United States.

[b] Gross savings as a percent of gross national product.

[c] Less than $50 million.

[d] Seasonally adjusted annual rate QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis; computations by Tax Foundation.

Section C
The Federal Government

- Fiscal Operations in Summary
- Outlays
- Lending, Enterprise, and Trust Operations
- Debt
- Federal Civilian Employment

B40. Net Stock of Fixed Reproducible Tangible Wealth in Current and Constant (1982) Dollars

End of Selected Calendar Years 1929-1990

($Billions)

Type of Wealth	1929	1935	1945	1950	1955	1960	1965	1970	1975	1980	1985	1988	1989	1990
							Current Dollars							
Net stock, total	$279	$222	$479	$758	$1,068	$1,347	$1,701	$2,637	$4,600	$8,312	$10,912	$12,976	$13,762	$14,207
Private business	203	152	250	476	662	846	1,062	1,637	2,934	5,484	7,255	8,612	9,179	9,415
Nonresidential equipment	32	23	38	95	141	192	244	395	719	1,337	1,797	2,145	2,274	2,409
Nonresidential structures	73	55	76	132	179	228	292	470	852	1,471	1,975	2,233	2,358	2,403
Residential	97	74	136	249	342	426	526	722	1,364	2,676	3,483	4,235	4,546	4,604
Government	37	44	182	174	248	307	403	627	1,070	1,808	2,259	2,559	2,649	2,769
Nonresidential equipment:														
Military	1	1	77	29	50	54	64	77	101	180	318	379	398	437
Other	1	2	12	9	17	21	25	40	60	93	127	161	179	196
Nonresidential structures	35	41	90	131	174	222	301	493	876	1,478	1,742	1,936	1,984	2,048
Residential	a	a	3	5	7	10	12	18	33	57	72	83	88	88
Households (consumer durables)	39	26	46	108	157	194	236	372	596	1,020	1,398	1,806	1,934	2,024
							Constant (1982) Dollars							
Net stock, total	$2,392	$2,260	$2,961	$3,073	$3,806	$4,487	$5,397	$6,566	$7,743	$8,972	$10,079	$11,084	$11,411	$11,699
Private business	1,908	1,719	1,629	2,042	2,501	2,979	3,567	4,313	5,130	6,005	6,741	7,332	7,515	7,684
Nonresidential equipment	1,258	196	242	395	505	579	695	940	1,193	1,506	1,738	1,974	2,067	2,152
Nonresidential structures	765	685	569	629	738	879	1,046	1,272	1,462	1,632	1,839	1,887	1,893	1,900
Residential	986	839	817	1,108	1,257	1,521	1,825	2,100	2,476	2,867	3,164	3,471	3,555	3,632
Government	329	409	1,196	789	968	1,119	1,351	1,594	1,753	1,878	2,012	2,148	2,198	2,252
Nonresidential equipment:														
Military	11	8	572	133	173	164	181	178	176	208	288	357	383	406
Other	8	15	77	36	57	62	71	91	97	103	118	141	151	160
Nonresidential structures	309	386	587	600	713	860	1,056	1,275	1,420	1,506	1,540	1,581	1,505	1,616
Residential	a	a	19	19	25	34	43	51	60	61	65	68	69	69
Households (consumer durables)	155	131	136	243	337	389	480	659	860	1,090	1,327	1,605	1,698	1,763

a Represents or rounds to zero.

Source: Department of Commerce, Bureau of Economic Analysis.

B41. Measures and Components of the Money Supply

December Averages 1983-1991[a]

($Billions)

Item	1983	1984	1985	1986	1987	1988	1989	1990	1991
Measures[b]									
M-1	$521.2	$552.1	$620.1	$724.7	$749.7	$786.4	$793.6	$825.4	$843.4
M-2	2,186.5	2,371.6	2,570.6	2,814.2	2,910.1	3,069.9	3,223.1	3,327.6	3,377.0
M-3	2,693.4	2,982.8	3,202.1	3,494.5	3,677.4	3,919.1	4,055.2	4,111.7	4,168.5
L	3,154.7	3,524.1	3,829.5	4,135.5	4,337.0	4,676.0	4,889.9	4,958.8	5,000.1
Components[c]									
Currency	146.2	156.0	167.8	180.6	196.8	212.0	222.2	246.4	256.3
Demand deposits	238.5	243.9	266.8	302.1	286.5	286.3	278.7	276.9	277.0
Savings deposits	305.4	285.1	301.2	370.1	412.0	424.4	404.1	410.8	424.1
Small-denomination time deposits[d]	784.1	886.8	884.0	856.2	917.7	1,031.8	1,145.9	1,164.2	1,153.1
Large-denomination time deposits[e]	327.6	417.4	437.0	439.8	489.2	542.3	563.5	507.1	509.2

[a] Averages of daily figures seasonally adjusted. 1991 is first quarter preliminary.

[b] Measures consist of components as follows: M1 = currency outside the Treasury, Federal Reserve Banks, and the vaults of commercial banks; traveler's checks of non-bank issuers; demand deposits at all commercial banks other than those due to domestic banks, the U.S. government, and foreign banks and official institutions less cash items in the process of collection and Federal Reserve float; and negotiable order of withdrawal (NOW) and automatic transfer service (ATS) accounts at banks and thrift institutions, credit union share draft (CUSD) accounts, and demand deposits at mutual savings banks; M2=M1 plus savings and small-denomination time deposits at all depository institutions, overnight repurchase agreements at commercial banks, overnight Eurodollars held by U.S. residents other than banks at Caribbean branches of member banks, and balances of money market mutual funds (general purpose and broker/dealer); M3=M2 plus large-denomination time deposits at all depository institutions and term RPs at commercial banks and savings and loan associations and balances of institution-only money market mutual funds; L=M3 plus other liquid assets such as term Eurodollars held by U.S. residents other than banks, bankers acceptances, commercial paper, Treasury bills and other liquid Treasury securities, and U.S. savings bonds.

[c] Selected.

[d] Issued in amounts of less than $100,000.

[e] Issued in amounts of $100,000 or more. Net of the holdings of domestic banks, thrift institutions, the U.S. Government, money market mutual funds, and foreign banks and official institutions.

Source: Board of Governors of the Federal Reserve System.

C1. Summary of Federal Fiscal Operations[a]

Fiscal Years 1940-1992[b]
($Millions)

Fiscal Year	Receipts	Outlays	Surplus or Deficit (-)	Gross Federal Debt Outstanding End of Year
1940	$6,548	$9,468	-$2,920	$50,696
1941	8,712	13,653	-4,941	57,531
1942	14,634	35,137	-20,503	79,200
1943	24,001	78,555	-54,554	142,648
1944	43,747	91,304	-47,557	204,079
1945	45,159	92,712	-47,553	260,123
1946	39,296	55,232	-15,936	270,991
1947	38,514	34,496	4,018	257,149
1948	41,560	29,764	11,796	252,031
1949	39,415	38,835	580	252,610
1950	39,443	42,562	-3,119	256,853
1951	51,616	45,514	6,102	255,288
1952	66,167	67,686	-1,519	259,097
1953	69,608	76,101	-6,493	265,963
1954	69,701	70,855	-1,154	270,812
1955	65,451	68,444	-2,993	274,366
1956	74,587	70,640	3,947	272,693
1957	79,990	76,578	3,412	272,252
1958	79,636	82,405	-2,769	279,666
1959	79,249	92,098	-12,849	287,465
1960	92,492	92,191	301	290,525
1961	94,388	97,723	-3,335	292,648
1962	99,676	106,821	-7,146	302,928
1963	106,560	111,316	-4,756	310,324
1964	112,613	118,528	-5,915	316,059
1965	116,817	118,228	-1,411	322,318
1966	130,835	134,532	-3,698	328,498
1967	148,822	157,464	-8,643	340,445
1968	152,973	178,134	-25,161	368,685
1969	186,882	183,640	3,242	365,769
1970	192,807	195,649	-2,342	380,921
1971	187,139	210,172	-23,033	408,176
1972	207,309	230,681	-23,373	435,936
1973	230,799	245,707	-14,908	466,291
1974	263,224	269,359	-6,135	483,893
1975	279,090	332,332	-53,242	541,925
1976	298,060	371,779	-73,719	628,970
1977	355,559	409,203	-53,644	706,398
1978	399,561	458,729	-59,168	776,602
1979	463,302	503,464	-40,162	828,923
1980	517,112	590,920	-73,808	908,503
1981	599,272	678,209	-78,936	994,298
1982	617,766	745,706	-127,940	1,136,798
1983	600,562	808,327	-207,764	1,371,164
1984	666,457	851,781	-185,324	1,564,110
1985	734,057	946,316	-212,260	1,816,974
1986	769,091	990,258	-221,167	2,120,082
1987	854,143	1,003,830	-149,687	2,345,578
1988	908,954	1,064,051	-155,097	2,600,760
1989	990,691	1,144,069	-153,378	2,867,538
1990	1,031,308	1,251,703	-220,396	3,206,336
1991	1,091,440	1,409,563	-318,123	3,617,837
1992	1,165,029	1,445,902	-280,874	4,021,124

[a] Data include on-budget and off-budget transactions. For consistency, figures for all years are adjusted to include transactions that were legally off-budget in fiscal years 1971-1985, as well as transactions of the Federal Old-Age, Survivors, and Disability Insurance trust funds which were removed from the budget totals by legislation in 1985.

[b] Data for 1991 and 1992 are estimates.

Source: Office of Management and Budget and Treasury Department.

C2. Federal Receipts and Outlays by Fund Group[a]

Fiscal Years 1960-1992[b]

($Billions)

Fiscal Year	Federal Funds		Trust Funds		Interfund Trans-actions	Surplus or Deficit (-)	
	Receipts	Outlays	Receipts	Outlays		Federal Funds	Trust Funds
1960	$75.6	$74.9	$19.3	$19.7	-$2.4	$0.8	-$0.5
1961	75.2	79.4	22.3	21.5	-3.1	-4.2	0.9
1962	79.7	86.5	23.0	23.3	-3.0	-6.8	-0.3
1963	84.0	90.6	25.8	23.9	-3.2	-6.6	1.9
1964	87.5	96.1	28.5	25.8	-3.4	-8.6	2.7
1965	90.9	94.8	29.2	26.7	-3.3	-3.9	2.5
1966	101.4	106.6	33.0	31.5	-3.6	-5.2	1.5
1967	111.8	127.5	42.2	35.1	-5.2	-15.7	7.1
1968	114.7	143.1	44.0	40.8	-5.8	-28.4	3.2
1969	143.3	148.2	51.1	43.0	-7.5	-4.9	8.1
1970	143.2	156.3	58.4	48.1	-8.8	-13.2	10.3
1971	133.8	163.7	64.9	58.1	-11.6	-29.9	6.9
1972	148.8	178.1	71.6	65.7	-13.2	-29.3	5.9
1973	161.4	187.0	90.8	80.0	-21.3	-25.7	10.8
1974	181.2	201.4	103.8	89.8	-21.8	-20.1	14.0
1975	187.5	248.2	117.6	110.2	-26.1	-60.7	7.4
1976	201.1	277.2	132.5	130.1	-35.5	-76.1	2.4
1977	241.3	304.5	151.5	142.0	-37.3	-63.1	9.5
1978	270.5	342.4	166.5	153.8	-37.4	-71.9	12.7
1979	316.4	374.9	188.1	169.7	-41.1	-58.5	18.3
1980	350.9	433.5	212.1	203.3	-45.9	-82.6	8.8
1981	410.4	496.2	240.6	233.8	-51.8	-85.8	6.8
1982	409.3	543.4	270.1	263.9	-61.6	-134.2	6.2
1983	382.4	613.3	318.6	296.7	-100.0	-230.8	21.9
1984	420.4	638.6	339.2	306.3	-91.3	-218.2	32.9
1985	460.3	726.7	397.9	343.7	-122.9	-266.4	54.2
1986	474.0	757.0	423.5	361.6	-127.7	-283.0	61.9
1987	538.5	760.9	444.3	371.6	-128.6	-222.4	72.7
1988	561.1	814.0	491.3	393.5	-143.4	-252.9	97.8
1989	614.8	892.1	536.0	412.5	-160.2	-277.3	123.6
1990	635.2	974.2	567.0	446.7	-170.9	-339.0	120.3
1991	668.3	1,104.6	607.8	489.6	-184.7	-436.3	118.2
1992	712.4	1,119.1	649.9	525.2	-197.3	-406.8	124.8

[a] Data include on-budget and off-budget transactions. See footnote a to Table C1.

[b] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

Source: Office of Management and Budget, and Tax Foundation.

C3. Federal Receipts by Source, Outlays by Function and Total Public Debt

Fiscal Years 1987-1992[a]
($Billions)

Source or Function	1987	1988	1989	1990	1991	1992
Receipts	$854.1	$909.0	$990.7	$1,031.3	$1,091.4	$1,165.0
Individual income taxes	392.6	401.2	445.7	466.9	492.6	529.5
Corporation income taxes	83.9	94.5	103.3	93.5	95.9	101.9
Employment taxes	303.3	334.3	359.4	380.0	402.0	429.4
Excise taxes	32.5	35.2	34.4	35.3	44.8	47.8
Estate and gift taxes	7.5	7.6	8.7	11.5	12.2	13.3
Customs	15.1	16.2	16.3	16.7	17.7	19.3
All other	19.3	19.9	22.8	27.3	26.2	23.9
Outlays[b]	1,003.8	1,064.1	1,144.1	1,251.7	1,409.6	1,445.9
National defense[c]	282.0	290.4	303.6	299.3	298.9	295.2
International affairs	11.6	10.5	9.6	13.8	17.0	17.8
General science, space, and technology	9.2	10.8	12.8	14.4	15.8	17.5
Agriculture	26.6	17.2	16.9	12.0	15.9	15.3
Natural resources and environment	13.4	14.6	16.2	17.1	18.8	19.5
Energy	4.1	2.3	3.7	2.4	2.6	3.7
Commerce and housing credit	6.2	18.8	29.2	67.1	119.5	92.8
Transportation	26.2	27.3	27.6	29.5	31.5	32.7
Community and regional development	5.1	5.3	5.4	8.5	7.7	6.5
Education, training, employment and social services	29.7	31.9	36.7	38.5	42.8	45.5
Health	40.0	44.5	48.4	57.7	71.2	81.3
Medicare	75.1	78.9	85.0	98.1	104.4	113.7
Social security	207.4	219.3	232.5	248.6	269.0	288.6
Income security	123.3	129.3	136.0	147.3	173.2	184.8
Veterans' benefits	26.8	29.4	30.1	29.1	31.5	33.0
Net interest	138.6	151.7	169.2	184.2	197.0	206.3
General government	7.6	9.5	9.0	10.7	11.2	13.2
Administration of justice	7.6	9.2	9.5	10.0	12.6	14.5
Undistributed offsetting receipts	-36.5	-37.0	-37.2	-36.6	-39.1	-40.8
Budget surplus(+) or deficit (-)	-170.0	-193.9	-204.7	-277.0	-378.5	-344.4
Deficit (-) of off-budget entities[d]	19.6	38.8	52.8	56.6	60.4	63.6
Total surplus (+) or deficit (-)	-150.4	-155.1	-152.0	-220.4	-318.1	-280.9
Means of financing:						
Borrowing from the public	151.7	162.1	139.1	220.1	307.2	277.8
Reduction of cash and money assets, etc.	-1.3	-7.0	12.9	.3	10.9	3.1
Gross debt outstanding at end of year[e]	2,355.3	2,600.8	2,866.2	3,206.3	3,617.8	4,021.1
Debt held by public[f]	1,897.8	2,050.2	2,189.3	2,410.4	2,717.6	2,995.4

[a] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[b] In 1991 and 1992, total includes allowances not shown separately. For 1991 total includes $8.2 billion and for 1992 total includes $4.7 billion.

[c] Includes allowances for Department of Defense.

[d] Refers to the social security trust fund, which was moved off-budget.

[e] Includes public debt securities and agency securities.

[f] Change in debt held by public equals borrowing from the public.

Source: Treasury Department and Office of Management and Budget.

C4. Federal Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1991

($Billions)

Source and Function	1929	1949	1959	1969	1979	1989	1990	1991[d]
Total receipts, national-income basis	$3.8	$39.4	$90.6	$199.7	$505.0	$1,052.9	$1,109.7	$1,136.8
Personal tax and nontax receipts	1.3	16.1	39.9	95.1	231.0	464.0	492.8	500.4
Corporate profits tax accruals	1.2	9.6	22.5	36.1	74.4	110.4	108.5	96.8
Indirect business tax and nontax accruals	1.2	8.0	12.5	18.9	29.3	58.4	61.7	72.3
Contributions for social insurance	.2	5.6	15.7	49.6	170.3	420.1	446.7	467.3
Total expenditures, national-income basis	2.7	42.0	91.7	191.3	521.1	1,187.2	1,275.7	1,292.7
Purchase of goods and services	1.5	21.1	54.6	100.0	178.0	400.0	424.0	447.5
Transfer payments	.7	13.9	22.0	53.0	210.9	471.9	511.4	486.1
To persons	.7	8.7	20.1	50.8	205.6	458.6	496.8	538.1
Foreign (net)	b	5.1	1.9	2.2	5.2	13.4	14.6	-52.0
Grants-in-aid to state and local governments	.1	2.2	6.8	20.3	80.5	118.2	131.4	147.4
Net interest paid[c]	.3	4.3	6.2	12.7	42.5	172.0	186.3	195.4
Subsidies less current surplus of government enterprises	.1	.6	2.1	5.2	9.2	25.0	22.7	16.2
Surplus or deficit (-) on national income and products account	1.2	-2.6	-1.1	8.4	-16.1	-134.3	-166.0	-156.0
Social insurance funds	.1	2.1	.2	7.8	3.4	63.8	64.0	55.9
Other funds	1.1	-4.7	-1.3	.6	-19.5	-198.1	-230.0	-211.8

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Less than $50 million.

[c] Interest paid less interest received.

[d] Seasonally adjusted annual rate, based on QI & Q2 1991.

Source: Department of Commerce, Bureau of Economic Analysis.

C5. Federal Finances and Gross National Product

Fiscal Years 1970-1992[a]

Fiscal Year	Gross National Product ($Billions)	Percent of GNP Budget Receipts[b]	 Total Receipts[c]	 Budget Outlays[c]	 Total Outlays[c]	 Surplus or Deficit (-) [c]	 Federal Debt[d]
1970	$990.2	16.1%	19.5%	17.0%	19.8%	-0.3%	38.5%
1971	1,055.9	14.3	17.7	16.8	19.9	-2.2	38.7
1972	1,153.1	14.5	18.0	16.8	20.0	-2.0	37.8
1973	1,281.4	14.4	18.0	15.6	19.2	-1.2	36.4
1974	1,416.5	14.8	18.6	15.3	19.0	-0.4	34.2
1975	1,522.5	14.2	18.3	17.9	21.8	-3.5	35.6
1976	1,698.2	13.6	17.6	17.8	21.9	-4.3	37.0
1977	1,933.0	14.4	18.4	17.0	21.2	-2.8	36.5
1978	2,171.8	14.5	18.4	17.0	21.1	-2.7	35.8
1979	2,447.8	14.9	18.9	16.5	20.6	-1.6	33.9
1980	2,670.6	15.1	19.4	17.8	22.1	-2.8	34.0
1981	2,986.4	15.7	20.1	18.2	22.7	-2.6	33.3
1982	3,139.1	15.1	19.7	18.9	23.8	-4.1	36.2
1983	3,321.9	13.6	18.1	19.9	24.3	-6.3	41.3
1984	3,687.7	13.6	18.1	18.6	23.1	-5.0	42.4
1985	3,952.4	13.9	18.6	19.5	23.9	-5.4	46.0
1986	4,180.8	13.6	18.4	19.3	23.7	-5.3	50.7
1987	4,424.7	14.5	19.3	18.3	22.7	-3.4	53.0
1988	4,780.4	14.0	19.0	18.0	22.3	-3.2	54.4
1989	5,131.3	14.2	19.3	18.2	22.3	-3.0	55.9
1990	5,405.6	13.9	19.1	19.0	23.2	-4.1	59.3
1991	5,615.8	14.1	19.4	20.9	25.1	-5.7	64.4
1992	5,985.5	14.2	19.5	20.0	24.2	-4.7	67.2

[a] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[b] Budget receipts and outlays include formerly off-budget transactions, but exclude social security trust funds removed from tha budget in 1985.

[c] Includes off-budget social security trust funds.

[d] End of year.

Source: Office of Management and Budget.

C6. The Federal Credit Budget

Fiscal Years 1986-1992[a]

($Millions)

Item	1986	1987	1988	1989	1990	1991	1992
New obligations and commitments, total	$591,595	$599,399	$505,952	$623,677	$596,929	$521,291	$516,471
New direct loan obligations	41,329	29,817	27,222	16,235	16,733	16,831	14,697
New guaranteed loan commitments	159,243	142,064	100,668	105,366	108,883	118,999	115,696
GSE lending obligations[b]	391,023	427,518	378,062	502,076	471,313	385,461	386,078
Net change in outstanding loans and loan guarantees, total	45,719	41,373	26,899	27,063	43,491	42,537	41,889
Net direct loans	11,155	-18,984	-13,359	-14,639	2,752	1,283	741
Net loan guarantees	34,564	60,357	40,258	41,702	40,739	41,254	41,148

[a] Data for fiscal years 1991 and 1992 are based on estimates from the President's Budget presented in January 1991.

[b] Government Sponsored Enterprise (GSE).

Source: Office of Management and Budget.

C8. Relation of Federal Receipts and Expenditures in the Unified Budget

And National Income Accounts[a]
Fiscal Years 1980-1989
($Billions)

Item		1980	1985	1986	1987	1988	1989
	Receipts						
Federal receipts - unified budget		$520.1	$734.1	$769.1	$854.1	$909.0	$990.8
Less:	Adjustments for agency coverage and financial transactions	1.1	1.2	1.5	1.7	1.6	1.8
Plus:	Netting differences [b]	25.2	46.9	46.3	49.3	54.9	61.2
	Timing differences[c]	-5.7	-3.0	1.3	-2.6	-4.6	-8.4
	Miscellaneous	.1	-	-	.1	.1	.1
Equals:	Federal receipts - national income accounts	538.6	776.8	815.2	899.4	957.6	1,041.9
	Expenditures						
Federal outlays - unified budget		579.0	936.8	989.8	1,002.2	1,064.1	1,142.9
Less:	Coverage differences[d]	-9.7	-3.4	3.8	4.1	5.7	5.6
	Financial transactions[e]	22.6	24.0	8.9	.2	13.1	21.6
Plus:	Netting differences[b]	25.2	46.9	46.3	49.3	54.9	61.2
	Timing differences[f]	-2.4	-.9	5.1	13.2	1.7	-4.5
	Miscellaneous	.2	.1	-.6	-.2	-.2	-.1
Equals:	Federal expenditures - national income accounts	589.0	962.3	1,028.0	1,060.0	1,101.8	1,172.2

[a] See Introductory Notes for definitions.

[b] Largely for contributions to government employee retirement funds.

[c] Relates primarily to the corporate income tax, withheld personal income tax, Federal and state unemployment insurance taxes, social security contributions, and excise taxes.

[d] Relates primarily to Federal home loans and Federal land banks.

[e] Includes net lending and net purchases of foreign currency and net purchases of land.

[f] Relates to the increase in payables (net of advances) on purchases of goods and services, accrued interest less interest paid, transfer payments, and subsidies less current surplus of government enterprises.

Source: Department of Commerce, Bureau of Economic Analysis.

C9. Federal Outlays by Selected Function

Selected Fiscal Years 1789-1992[a]

($Millions)

Year	Total Outlays	National Defense	International Affairs and Finance	Veterans' Benefits and Services	Net Interest[b]	All Other[c]
1789-91	$4	$1	d	d	$2	$1
1800	11	6	d	d	3	1
1810	8	4	d	d	3	1
1820	18	7	d	d	5	6
1830	15	8	d	d	2	5
1840	24	13	d	d	e	11
1850	40	17	d	d	4	18
1860	63	28	d	d	3	32
1870	310	79	d	d	129	101
1880	268	52	d	d	96	120
1890	318	67	d	d	36	215
1900	521	191	d	$141	40	149
1910	694	284	d	161	21	228
1920	6,357	3,997	$435	332	1,024	569
1930	3,320	734	14	821	697	1,054
			New Series[f]			
1940	9,468	1,660	51	570	899	6,288
1950	42,562	13,724	4,673	8,834	4,812	10,519
1951	45,514	23,566	3,647	5,526	4,665	8,110
1952	67,686	46,089	2,691	5,341	4,701	8,864
1953	76,101	52,802	2,119	4,519	5,156	11,505
1954	70,855	49,266	1,596	4,613	4,811	10,569
1955	68,444	42,729	2,223	4,675	4,850	13,967
1956	70,640	42,523	2,414	4,891	5,079	15,733
1957	76,578	45,430	3,147	5,005	5,354	17,642
1958	82,405	46,815	3,364	5,350	5,604	21,272
1959	92,098	49,015	3,144	5,443	5,762	28,734
1960	92,191	48,130	2,988	5,441	6,947	28,685
1961	97,723	49,601	3,184	5,705	6,716	32,517
1962	106,821	52,345	5,639	5,628	6,889	36,320
1963	111,316	53,400	5,308	5,521	7,740	39,347
1964	118,528	54,757	4,945	5,682	8,199	44,945
1965	118,228	50,620	5,273	5,723	8,591	48,021
1966	134,532	58,111	5,580	5,923	9,386	55,532
1967	157,464	71,417	5,566	6,743	10,268	63,470
1968	178,134	81,926	5,301	7,042	11,090	72,775
1969	183,640	82,497	4,600	7,642	12,669	76,232
1970	195,649	81,692	4,330	8,679	14,380	86,568
1971	210,172	78,872	4,159	9,778	14,841	102,522
1972	230,681	79,174	4,781	10,732	15,478	120,516
1973	245,707	76,681	4,149	12,015	17,349	135,513
1974	269,359	79,347	5,710	13,388	21,449	149,465
1975	332,332	86,509	7,097	16,599	23,244	198,883
1976	371,779	89,619	6,433	18,433	26,714	230,580
1977	409,203	97,241	6,353	18,038	29,886	257,685
1978	458,729	104,495	7,482	18,978	35,441	292,333
1979	503,464	116,342	7,459	19,931	42,615	317,117
1980	590,920	133,995	12,714	21,185	52,512	370,514
1981	678,209	157,513	13,104	22,991	68,734	415,867
1982	745,706	185,309	12,300	23,958	84,995	439,144
1983	808,327	209,903	11,848	24,846	89,774	471,956
1984	851,781	227,413	15,876	25,614	111,058	471,820
1985	946,316	252,748	16,176	26,292	129,430	521,670
1986	990,258	273,375	14,152	26,356	135,969	540,406
1987	1,003,830	281,999	11,649	26,782	138,570	544,830
1988	1,064,051	290,361	10,471	29,428	151,748	582,043
1989	1,144,069	303,559	9,573	30,066	169,166	631,705
1990	1,251,703	299,331	13,764	29,112	184,221	725,275
1991	1,409,563	298,910	16,953	31,483	197,038	865,179
1992	1,445,902	295,245	17,814	33,001	206,343	893,499

[a] Data for 1991 and 1992 are based on estimates from the President's Budget presented in January 1991.

[b] Prior to new series, interest is on a gross basis, before deducting interest received by trust funds.

[c] After deduction of undistributed intragovernmental transactions in new series.

[d] Included in "All other."

[e] Less than $500,000.

[f] New series includes net lending and is based on new budget concepts adopted in 1969.

Source: Office of Management and Budget and Treasury Department.

C10. Federal Outlays by Type in Current and in Constant (1982) Dollars[a]

Fiscal Years 1969-1992[b]
(Dollar Figures in Billions)

Year	Total Outlays	National Defense	Non-Defense				Percent Change in Total Outlays From Previous Year
			Total Non-Defense	Payments for Individuals	Net Interest	All Other	
1969	183.6	82.5	101.1	57.2	12.7	31.2	3.1%
1970	195.6	81.7	114.0	64.8	14.4	34.8	6.5
1971	210.2	78.9	131.3	80.6	14.8	35.9	7.5
1972	230.7	79.2	151.5	93.1	15.5	42.9	9.8
1973	245.7	76.7	169.0	104.7	17.3	47.0	6.5
1974	269.4	79.3	190.0	120.4	21.4	48.2	9.6
1975	332.3	86.5	245.8	153.8	23.2	68.8	23.3
1976	371.8	89.6	282.2	180.6	26.7	74.9	11.9
1977	409.2	97.2	312.0	196.9	29.9	85.2	10.1
1978	458.7	104.5	354.2	211.8	35.4	107.2	12.1
1979	503.5	116.3	387.1	233.6	42.6	110.9	9.8
1980	590.9	134.0	456.9	278.2	52.5	126.2	17.4
1981	678.2	157.5	520.7	324.3	68.7	127.7	14.8
1982	745.7	185.3	560.4	357.7	85.0	117.7	10.0
1983	808.3	209.9	598.4	396.3	89.8	112.3	8.4
1984	851.8	227.4	624.4	400.9	111.1	112.4	5.4
1985	946.3	252.7	693.6	426.9	129.4	137.3	11.1
1986	990.3	273.4	716.9	450.8	136.0	130.1	4.6
1987	1,003.8	282.0	721.8	470.8	138.6	112.4	1.4
1988	1,064.1	290.4	773.7	500.2	151.7	121.7	6.0
1989	1,144.1	303.6	840.5	535.6	169.2	135.8	7.5
1990	1,251.7	299.3	952.4	583.8	184.2	184.4	9.4
1991	1,409.6	298.9	1,110.7	649.7	197.0	263.9	12.6
1992	1,445.9	295.2	1,150.7	700.6	206.3	243.7	2.6
			Constant (Fiscal 1982) Dollars				
1969	510.4	243.4	266.9	140.8	32.4	93.7	-2.9
1970	509.2	225.6	283.7	152.5	34.7	96.5	-.2
1971	509.4	202.7	306.7	181.3	34.0	91.4	c
1972	527.6	190.9	336.7	200.4	33.6	102.7	3.6
1973	527.5	175.1	352.4	216.2	35.9	100.3	c
1974	528.6	163.3	365.3	228.9	41.1	95.3	.2
1975	586.0	159.8	426.2	266.4	40.4	119.4	10.9
1976	609.8	153.6	456.2	292.4	43.0	120.8	4.1
1977	622.6	154.3	468.3	296.3	44.6	127.4	2.1
1978	652.2	155.0	497.1	297.7	49.4	150.0	4.8
1979	660.1	159.1	501.0	302.5	54.7	143.8	1.2
1980	699.1	164.0	535.1	325.2	62.0	147.9	5.9
1981	726.5	171.4	555.2	345.3	73.7	136.2	3.9
1982	745.7	185.3	560.4	357.7	85.0	117.7	2.6
1983	775.0	201.3	573.7	379.5	86.1	108.1	3.9
1984	788.1	211.3	576.8	369.7	102.7	104.4	1.7
1985	849.7	230.0	619.8	381.1	116.0	122.7	7.8
1986	868.0	244.0	624.0	391.9	118.7	113.4	2.2
1987	858.5	251.0	607.4	393.7	117.4	96.3	-1.1
1988	880.8	252.8	627.9	401.8	124.8	101.3	2.6
1989	909.6	256.6	653.0	412.1	133.5	107.4	3.3
1990	955.5	247.0	708.5	429.0	139.8	139.7	5.0
1991	1,021.1	235.9	785.2	451.7	143.2	190.3	6.9
1992	1,004.2	223.3	780.8	467.9	144.0	168.9	-1.7

[a] Data include on-budget and off-budget outlays.
[b] Data for 1991 and 1992 are based on estimates from the President's Budget presented in January 1991.
[c] Less than .05 percent change.
Source: Office of Management and Budget, and Tax Foundation computations.

C11. Federal Outlays by Function[a]

Selected Fiscal Years 1960-1992[b]
($Billions)

Function	1960	1970	1980	1990	1991	1992
Total outlays	$92.2	$195.6	$590.9	$1,251.7	$1,409.6	$1,445.9
National defense	48.1	81.7	134.0	299.3	298.9	295.2
International affairs	3.0	4.3	12.7	13.8	17.0	17.8
General science, space, and technology	.6	4.5	5.8	14.4	15.8	17.5
Agriculture	2.6	5.2	8.8	12.0	15.9	15.3
Natural resources and environment	1.6	3.1	13.9	17.1	18.8	19.5
Energy	.5	1.0	10.2	2.4	2.6	3.7
Commerce and housing credit	1.6	2.1	9.4	67.1	119.5	92.8
Transportation	4.1	7.0	21.3	29.5	31.5	32.7
Community and regional development	.2	2.4	11.3	8.5	7.7	6.5
Education, training, employment, and social services	1.0	8.6	31.8	38.5	42.8	45.5
Health	.8	5.9	23.2	57.7	71.2	81.3
Social security	11.6	30.3	118.5	248.6	269.0	288.6
Medicare	-	6.2	32.1	98.1	104.4	113.7
Income security	7.4	15.6	86.5	147.3	173.2	184.8
Veterans' benefits and services	5.4	8.7	21.2	29.1	31.5	33.0
Net interest	6.9	14.4	52.5	184.2	197.0	206.3
Administration of justice	.4	1.0	4.6	10.0	12.6	14.5
General government	1.0	2.3	13.0	10.7	11.2	13.2
General purpose fiscal assistance	.2	0.5	8.6	2.2	2.1	2.1
Allowances	-	-	-	-	8.2	4.7
Undistributed offsetting receipts	-4.8	-8.6	-19.9	-36.6	-39.1	-40.8

[a] Data include on-budget and off-budget outlays.

[b] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

Source: Office of Management and Budget.

C12. Federal Outlays by Agency[a]

Selected Fiscal Years 1962-1992[b]
($Billions)

Department or Other Unit	1962	1970	1980	1986	1987	1988	1989	1990	1991	1992
Total outlays	$106.8	$195.6	$590.9	$990.3	$1,003.8	$1,064.1	$1,144.1	$1,251.7	$1,409.6	$1,445.9
Legislative branch	.2	.4	1.2	1.7	1.8	1.9	2.1	2.2	2.5	3.0
Judiciary	.1	.1	.6	1.1	1.2	1.3	1.5	1.6	2.1	2.3
Executive Office of the President	c	c	.1	.1	.1	.1	.1	.2	.3	.3
Funds appropriated to the President	3.2	2.7	9.5	11.0	10.4	7.3	4.3	10.1	11.3	12.0
Agriculture	6.4	8.4	34.8	58.7	49.6	44.0	48.3	46.0	56.4	56.7
Commerce	.2	.8	3.1	2.1	2.1	2.3	2.6	3.7	2.8	2.8
Defense										
Military	50.1	80.1	131.0	265.5	274.0	281.9	294.9	289.8	287.5	283.0
Civil	1.9	4.1	15.2	20.3	20.7	22.0	23.5	25.0	26.4	28.2
Education	.8	4.7	14.8	17.7	16.8	18.2	21.6	23.1	24.8	27.5
Health and Human Services	3.5	17.9	76.4	143.3	148.9	159.1	172.3	193.7	222.4	242.5
Social Security	14.4	29.8	117.9	190.7	202.4	214.5	227.5	245.0	263.8	282.8
Housing and Urban Development	.8	2.4	12.7	14.1	15.5	18.9	19.7	20.2	23.5	24.3
Interior	.6	1.1	4.5	4.8	5.1	5.1	5.2	5.8	6.4	6.5
Justice	.3	.6	2.6	3.8	4.3	5.4	6.2	6.5	8.7	10.0
Labor	4.1	5.1	29.7	24.1	23.5	21.9	22.7	26.3	34.5	34.8
State	.3	.4	1.9	2.9	2.8	3.4	3.7	4.0	4.3	4.5
Transportation	4.1	6.7	19.8	27.4	25.4	26.4	26.6	28.6	30.8	31.9
Treasury										
Interest and other	8.6	19.3	76.5	179.2	180.3	202.4	230.6	255.3	277.0	298.6
Energy	2.8	2.4	6.5	11.0	10.7	11.2	11.4	12.0	13.5	14.9
Environmental Protection Agency	.1	.4	5.6	4.9	4.9	4.9	4.9	5.1	5.8	5.9
General Services Administration	.4	.5	.2	.4	.1	-.3	-.5	-.1	.8	.7
National Aeronautics and Space Administration	1.3	3.8	5.0	7.4	7.6	9.1	11.0	12.4	13.5	14.7
Office of Personnel Management	1.0	2.7	15.1	24.0	27.0	29.2	29.1	31.9	35.2	37.0
Small Business Administration	.2	.3	2.0	.6	-.1	-.1	.1	.7	.5	.3
Veterans Administration	5.6	8.7	21.1	26.5	27.0	29.3	30.0	29.0	31.3	32.8
Other independent agencies	2.6	5.0	16.1	12.2	14.3	23.5	33.9	73.6	125.7	102.1
Undistributed allowances	-	-	-	-	-	-	-	-	8.2	4.7
Undistributed intragovernmental transactions	-6.7	-12.6	-32.0	-65.0	-72.3	-78.9	-89.2	-98.0	-108.4	-118.0

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[a] Total outlays include on-budget and off-budget outlays.

[b] Data for 1991 and 1992 are estimates.

[c] Less than $50 million.

Source: Office of Management and Budget.

C7. Federal Participation in Domestic Credit Markets

Fiscal Years 1980-1992[a]

($Billions)

Item	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
Total funds loaned in U.S. credit markets[b]	$329.8	$388.7	$385.2	$492.5	$684.4	$741.1	$878.6	$748.0	$769.4	$724.0	$678.9	c	c
Federal and Federally assisted lending	79.9	86.5	87.6	86.5	79.5	110.3	129.1	149.2	109.4	128.6	133.5	120.5	123.2
Direct loans	24.2	26.1	23.4	15.3	6.3	28.0	11.2	-19.0	-13.4	-14.6	2.8	1.3	0.7
Guaranteed loans	31.6	28.0	20.9	34.1	20.1	21.6	34.6	60.4	40.3	41.7	40.7	41.3	41.1
Government-sponsored enterprise loans	24.1	32.4	43.3	37.1	53.1	60.7	83.3	107.8	82.5	101.5	90.0	78.0	81.4
Federal lending participation rate (percent)	24.2	22.3	22.7	17.6	11.6	14.9	14.7	19.9	14.2	17.8	19.7	c	c
Total funds borrowed in U.S. credit markets[b]	329.8	388.7	385.2	492.5	684.4	741.1	878.6	748.0	769.4	724.0	678.9	c	c
Federal and Federally assisted borrowing	122.5	138.3	198.9	279.9	244.5	278.9	374.5	324.0	289.3	304.0	376.2	433.1	394.6
Federal borrowing from public	69.5	75.5	134.4	211.8	168.9	199.4	236.8	152.0	162.1	139.1	220.1	307.2	277.8
Borrowing for guaranteed loans	31.6	28.0	20.9	34.1	20.1	21.6	34.6	60.4	40.3	41.7	40.7	41.3	41.1
Government-sponsored enterprise borrowing	21.4	34.8	43.6	34.0	55.5	57.9	103.2	111.7	86.9	123.2	115.4	84.6	75.7
Federal borrowing participation rate (percent)	37.2	35.6	51.6	56.8	35.7	37.6	42.6	43.3	37.6	42.0	55.4	c	c

[a] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[b] Nonfinancial sectors, excluding equities.

[c] Not estimated.

Source: Office of Management and Budget.

C13. Federal Outlays for National Defense, International, and Domestic Programs[a]

Selected Fiscal Years 1962-1992[b]

($Millions)

Program	1962	1970	1980	1989	1990	1991	1992
Total outlays	$106,821	$195,649	$590,920	$1,144,069	$1,251,703	$1,409,563	$1,445,902
National defense	52,345	81,692	133,995	303,559	299,331	298,910	295,245
Defense-military	50,111	80,123	130,912	294,880	289,755	287,451	283,045
Atomic energy defense activities	2,074	1,415	2,878	8,119	8,988	10,513	11,443
Defense-related activities	160	154	206	560	587	947	756
International affairs	5,639	4,330	12,714	9,573	13,764	16,953	17,814
Conduct of foreign affairs	249	399	1,366	2,866	3,050	3,394	3,532
Foreign economic and financial assistance	2,883	2,341	3,626	4,836	5,498	5,442	5,838
Foreign information and exchange activities	197	235	534	1,106	1,103	1,352	1,398
International financial programs	353	261	2,425	-722	-4,539	-1,692	-713
International security assistance	1,958	1,094	4,763	1,487	8,652	8,458	7,759
Domestic-civilian	54,111	118,259	464,153	868,149	975,223	1,124,593	1,168,915
Direct outlays	46,185	94,194	372,702	746,173	838,329	966,021	997,931
Aid to state and local governments	7,926	24,065	91,451	121,976	136,894	158,572	170,984
Special allowances[c]	-	-	-	-	-	8,200	4,708
Undistributed offsetting receipts	-5,274	-8,632	-19,942	-37,212	-36,615	-39,093	-40,780

[a] Data include on-budget and off-budget outlays.

[b] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[c] Includes allowances for civilian agency pay raises and contingencies.

Source: Office of Management and Budget.

C14. Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function

Fiscal Years 1989-1992[a]

($Millions)

Function	1989 Direct Expenditures	1989 Aid to State and Local Governments[b]	1990 Direct Expenditures	1990 Aid to State and Local Governments[b]	1991 Direct Expenditures	1991 Aid to State and Local Governments[b]	1992 Direct Expenditures	1992 Aid to State and Local Governments[b]
Total domestic-civilian outlays[c]	$746,422	$121,724	$838,571	$136,653	$966,326	$158,267	$998,061	$170,853
General science, space and technology	12,838	-	14,444	-	15,781	-	17,452	-
Agriculture	15,560	1,359	10,673	1,285	14,488	1,369	13,843	1,418
Natural resources and environment	12,576	3,606	13,322	3,745	14,841	3,980	15,707	3,838
Energy	3,282	420	1,897	461	2,166	451	3,279	431
Commerce and housing credit	29,211	-	67,147	-	119,506	-	92,788	-
Transportation	9,383	18,225	10,260	19,225	11,651	19,818	12,519	20,188
Community and regional development	1,288	4,074	3,533	4,965	2,917	4,793	2,118	4,341
Education, training, employment, and social services	14,687	21,987	15,396	23,101	15,988	26,832	17,882	27,648
Health	11,711	36,679	13,826	43,890	16,296	54,892	17,813	63,447
Medicare	84,964	-	98,102	-	104,433	-	113,720	-
Social security	232,542	-	248,623	-	268,965	-	288,632	-
Income security	103,508	32,523	110,313	36,964	130,444	42,745	138,535	46,304
Veterans' benefits and services	29,939	127	28,978	134	31,331	152	32,820	181
Interest	169,166	-	184,221	-	197,038	-	206,343	-
General government	6,813	2,204	8,415	2,309	8,862	2,307	10,971	2,212
Administration of justice	8,954	520	9,421	574	11,639	928	13,641	845

[a] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[b] Excludes aid to state and local governments classified under national defense of $253 million in 1989, $241 million in 1990, $304 million in 1991, and $131 million in 1992.

[c] Before adjustment for undistributed offsetting receipts.

Source: Office of Management and Budget, and Tax Foundation computations.

C15. Federal Expenditures by State[a]

Fiscal Year 1990

	Amount ($Millions)					Per Capita	
State	Total[b]	Grants to state and local governments	Salaries and wages	Direct payments to individuals	Procurement[c]	Amount	State ranking
Total	$1,002,703	$134,457	$146,095	$497,696	$188,531	$3,974	-
Alabama	17,281	2,101	2,756	8,589	3,388	4,272	12
Alaska	3,227	717	1,237	612	529	5,867	2
Arizona	15,072	1,620	2,047	7,382	3,667	4,112	16
Arkansas	8,250	1,250	930	5,286	391	3,509	36
California	115,802	13,932	17,746	51,448	29,500	3,891	23
Colorado	14,586	1,429	2,757	5,687	4,043	4,428	10
Connecticut	14,739	1,973	1,267	6,466	4,443	4,484	9
Delaware	2,149	313	384	1,269	138	3,228	43
Florida	51,359	4,576	6,596	32,882	6,616	3,970	19
Georgia	21,149	3,136	4,427	10,839	2,228	3,265	42
Hawaii	5,461	598	2,166	2,034	547	4,927	6
Idaho	3,888	569	508	1,803	862	3,862	24
Illinois	36,696	5,280	4,755	22,687	2,601	3,210	44
Indiana	16,915	2,423	1,800	10,024	1,971	3,051	49
Iowa	9,962	1,289	733	5,704	700	3,587	34
Kansas	9,538	1,021	1,465	5,063	1,131	3,850	26
Kentucky	13,524	2,044	1,918	7,267	2,010	3,670	32
Louisiana	15,116	2,658	1,863	7,667	2,384	3,582	35
Maine	4,925	782	561	2,566	942	4,011	18
Maryland	27,118	2,350	6,101	9,816	6,694	5,671	4
Massachusetts	29,778	3,857	2,847	13,253	8,808	4,949	5
Michigan	29,205	4,751	2,432	19,671	1,698	3,142	47
Minnesota	15,073	2,366	1,348	7,544	2,078	3,445	40
Mississippi	10,066	1,595	1,288	5,253	1,616	3,912	22
Missouri	24,258	2,177	2,858	10,791	6,961	4,741	7
Montana	3,345	591	523	1,644	167	4,186	13
Nebraska	6,092	779	953	3,146	426	3,860	25
Nevada	4,144	442	646	2,176	829	3,448	39
New Hampshire	3,559	427	692	1,925	430	3,209	45
New Jersey	28,322	3,977	3,396	16,271	4,307	3,664	33
New Mexico	8,640	959	1,358	2,852	3,256	5,703	3
New York	70,493	15,761	6,423	37,595	8,621	3,918	21
North Carolina	20,172	2,942	3,564	11,540	1,592	3,043	50
North Dakota	2,910	471	511	1,277	164	4,555	8
Ohio	37,920	5,388	3,922	21,765	6,038	3,496	37
Oklahoma	11,804	1,568	2,281	6,529	873	3,753	29
Oregon	9,826	1,708	1,186	5,960	649	3,457	38
Pennsylvania	45,424	6,125	5,142	28,815	4,153	3,823	27
Rhode Island	4,318	773	558	2,291	600	4,303	11
South Carolina	13,664	1,892	2,407	6,197	2,664	3,919	20
South Dakota	2,863	511	503	1,385	119	4,114	15
Tennessee	18,049	2,717	2,225	9,470	3,308	3,701	30
Texas	58,237	6,889	9,060	28,862	11,203	3,428	41
Utah	6,511	838	1,427	2,490	1,543	3,779	28
Vermont	1,772	377	210	1,025	107	3,148	46
Virginia	36,346	2,237	10,303	12,525	10,168	5,874	1
Washington	20,149	2,568	3,584	9,328	3,943	4,140	14
West Virginia	6,609	1,009	800	4,472	325	3,685	31
Wisconsin	14,928	2,538	1,197	9,374	1,263	3,052	48
Wyoming	1,855	568	315	770	146	4,089	17
District of Columbia	17,353	1,718	9,439	1,961	2,936	28,592	-
Territories[d]	9,292	3,596	933	3,685	975	-	-
Undistributed	22,996	302	150	745	21,775	-	-

[a] Because of accounting and timing differences, amounts in this table cannot be directly compared to outlays in the Federal Budget. Also, not included are amounts that could not be geographically allocated, such as net interest on the Federal debt, international aid, and others, as well as some amounts for which data were not available.

[b] Totals include expenditures on other programs not shown separately. For the entire United States and territories, this amounted to $35,925 million.

[c] Represents contract awards, not expenditures.

[d] Includes distributions to American Samoa, Guam, Northern Marianas, Puerto Rico, and the Virgin Islands.

Source: Department of Commerce, Bureau of the Census.

C16. Federal Aid to State and Local Governments by Form of Aid and Function

Fiscal Years 1988-1992[a]
($Millions)

Form of Aid and Function	1988	1989	1990	1991	1992
Total aid to state and local governments[b]	$112,750	$121,082	$136,834	$158,456	$171,279
Grants-in-aid, Federal funds accounts	97,201	103,547	117,488	138,237	149,205
Veterans' benefits and services	106	127	134	152	181
Health	32,586	36,679	43,890	54,892	63,447
Education, employment, training, and social services	18,932	20,992	22,092	25,793	26,627
Agriculture	2,069	1,359	1,285	1,369	1,418
Natural resources and environment	3,540	3,316	3,323	3,475	3,268
Commerce and housing credit	1	-	-	-	-
Transportation	2,670	2,794	2,992	3,112	2,263
Community and regional development	4,266	4,074	4,965	4,793	4,341
Income security	30,010	30,809	35,222	40,661	44,041
General government	1,950	2,204	2,309	2,307	2,212
Administration of justice	427	520	574	928	845
National defense	188	253	241	304	131
Energy	457	420	461	451	431
Grants-in-aid, trust funds	18,182	18,429	19,407	20,335	22,176
Airport and airways trust fund	825	1,135	1,220	1,434	1,575
Highway trust funds	14,558	14,268	14,988	15,238	16,315
Unemployment trust fund[c]	2,560	2,709	2,751	3,123	3,681
Hazardous substance response fund	85	144	243	319	365
Other trust fund aid[d]	154	173	205	221	240
Loans and repayable advances (net of collections)[e]	-2,633	-894	-61	-116	-102
Natural resources, environment, and energy	-447	67	41	27	13
Agriculture, commerce and housing credit	12	12	12	19	13
Transportation	-22	-19	3	-	25
Community and regional development	-1,519	-578	219	175	194
Education, training, employment, and social services	-371	-42	-32	-2	15
Health	-1	-	-	-	-
Income security[f]	-255	-300	-271	-300	-325
General purpose fiscal assistance[g]	-30	-34	-33	-35	-37

[a] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[b] Includes net direct Federal loans (either expenditure account or loan account) to state and local governments for purposes similar to those for which grants are made.

[c] Includes administrative expenses.

[d] Includes funds for sport fish restoration and boat safety.

[e] Not included in grants-in-aid and shared revenue categories.

[f] Represents net loans for low-rent public housing under the Department of Housing and Urban Development.

[g] Refers to repayable advances made to the District of Columbia.

Source: Office of Management and Budget, and Tax Foundation computations.

C17. Federal Aid to State and Local Governments by State[a]

Selected Fiscal Years 1949-1990

($Millions)

State	1949	1959	1970	1980	1988	1989	1990	1990 Total Less Federal Aid for Highways
Total	$1,848.5	$6,343.0	$24,194.1	$91,365.2	$114,610.3	$121,078.6	$134,456.9	$120,770.4
Alabama	35.5	131.5	523.5	1,583.5	1,721.4	1,801.6	2,100.8	1,808.5
Alaska	-	36.5	115.9	451.2	592.8	662.8	716.5	556.4
Arizona	15.4	70.1	237.2	837.9	1,176.7	1,305.2	1,619.5	1,433.4
Arkansas	27.6	90.7	274.8	940.4	1,011.0	1,106.4	1,250.2	1,121.9
California	145.5	552.7	2,998.3	8,804.4	11,676.2	11,935.9	13,932.4	12,588.7
Colorado	33.4	99.4	282.3	995.2	1,240.9	1,359.1	1,429.3	1,179.3
Connecticut	15.3	63.8	295.5	1,156.8	1,542.1	1,770.8	1,973.0	1,581.7
Delaware	3.7	14.4	51.1	275.4	318.5	312.9	313.4	273.4
Florida	41.8	142.9	509.4	2,854.4	3,418.5	4,094.8	4,576.0	4,097.7
Georgia	45.9	154.3	553.8	2,373.4	2,964.1	3,088.8	3,135.7	2,748.9
Hawaii	-	-	123.6	463.3	477.2	528.2	598.5	473.8
Idaho	10.7	43.6	95.3	393.1	477.0	501.4	569.3	443.3
Illinois	92.6	272.3	950.8	4,477.0	4,670.3	4,989.0	5,280.3	4,777.9
Indiana	34.1	97.2	352.2	1,608.5	1,960.0	2,114.8	2,422.9	2,163.5
Iowa	33.9	110.1	244.3	994.7	1,199.5	1,182.8	1,289.0	1,102.8
Kansas	29.1	100.3	231.7	818.5	880.5	912.2	1,021.2	859.4
Kentucky	31.3	124.3	456.6	1,471.2	1,766.3	1,853.2	2,044.5	1,883.7
Louisiana	60.9	198.0	527.0	1,567.6	2,135.2	2,304.1	2,657.5	2,356.0
Maine	11.2	41.2	112.5	522.5	664.8	688.5	762.1	696.0
Maryland	17.8	85.1	395.0	1,843.2	2,004.2	2,156.0	2,349.8	1,984.9
Massachusetts	57.2	157.0	715.8	2,886.7	3,327.7	3,688.3	3,857.3	3,676.0
Michigan	74.9	201.4	768.8	3,928.5	4,242.9	4,553.3	4,751.2	4,394.8
Minnesota	41.6	127.7	407.4	1,667.3	2,119.6	2,268.7	2,366.4	2,085.8
Mississippi	29.7	108.6	413.0	1,191.0	1,324.4	1,365.7	1,595.0	1,470.7
Missouri	68.5	205.5	502.0	1,702.9	1,941.5	2,030.5	2,177.0	1,905.4
Montana	14.9	49.0	135.5	486.4	546.3	558.6	591.1	495.2
Nebraska	18.8	49.5	129.8	546.5	712.1	709.0	779.4	675.9
Nevada	7.5	26.7	76.8	335.5	336.0	389.4	442.4	352.3
New Hampshire	6.9	24.9	72.2	345.9	398.0	410.7	427.4	371.7
New Jersey	33.2	100.0	619.7	2,833.1	3,327.5	3,570.4	3,976.8	3,623.0
New Mexico	15.0	78.5	218.8	668.5	830.9	906.7	959.0	863.1
New York	116.2	451.2	2,365.6	9,569.6	12,494.2	13,699.9	15,761.4	15,157.0
North Carolina	38.7	140.5	507.1	1,929.2	2,298.9	2,498.4	2,942.2	2,556.5
North Dakota	12.6	43.0	87.7	347.2	462.0	431.4	470.7	400.3
Ohio	75.5	318.2	888.5	3,433.7	4,693.5	4,964.8	5,387.5	4,983.7
Oklahoma	60.0	177.0	403.8	1,061.5	1,405.8	1,508.1	1,567.5	1,392.5
Oregon	25.9	93.7	299.0	1,237.3	1,322.4	1,426.3	1,708.1	1,549.2
Pennsylvania	94.3	319.6	1,343.2	4,515.6	5,792.9	6,390.4	6,124.9	5,366.0
Rhode Island	9.0	30.9	132.7	477.4	643.5	684.5	772.6	646.4
South Carolina	25.9	79.3	278.1	1,067.7	1,353.9	1,454.5	1,891.5	1,730.9
South Dakota	13	35.6	103.7	443.3	443.2	464.0	511.1	415.9
Tennessee	44.6	137.8	487.0	1,895.7	2,225.4	2,353.2	2,716.6	2,445.9
Texas	117.2	353.7	1,153.4	3,964.4	5,167.8	5,974.5	6,888.5	5,862.3
Utah	12.9	50.2	173.8	571.7	725.2	822.3	838.5	717.4
Vermont	6.1	18.3	77.1	355.6	323.8	356.5	376.8	322.0
Virginia	21.3	108.9	485.7	1,775.5	1,960.9	2,119.0	2,236.5	1,920.1
Washington	44.1	138.9	400.5	1,674.1	2,170.4	2,293.6	2,567.8	2,167.2
West Virginia	19.1	77.7	303.7	950.4	1,056.2	951.8	1,008.5	900.1
Wisconsin	39.2	104.8	368.7	2,024.5	2,227.8	2,312.4	2,538.3	2,316.7
Wyoming	12.2	49.2	83.5	294.4	447.6	483.7	568.2	456.7
District of Columbia	7.9	56.6	405.1	1,336.4	1,615.1	1,522.9	1,718.0	1,651.0
Puerto Rico	8.1	59.2	325.4	1,430.5	2,389.8	2,514.8	3,081.7	3,012.0
Virgin Islands	1.2	4.9	27.1	295.8	120.8	118.3	272.9	272.9
Other territories	-13.0	7.1	66.5	215.2	206.6	251.0	240.6	237.8
Adjustments	-	23.1	57.5	-324.9	2,058.3	364.5	302.0	244.7

[a] Includes Federal grants-in-aid and shared revenues. Direct loans included in 1970.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

C18. Controllability of Federal Outlays

Selected Fiscal Years 1987-1990[a]

(\$Billions)

Item	1987	1988	1989	1990
Total outlays[b]	\$1,003.8	\$1,064.0	\$1,137.0	\$1,151.8
Relatively uncontrollable under present law, total	769.3	807.4	865.1	902.9
Open-ended programs and fixed costs, total	584.0	620.6	668.2	690.9
Payments for individuals	421.7	448.0	481.5	516.5
Social security and railroad retirement	208.6	220.3	233.7	248.1
Federal employees' retirement and insurance	55.2	59.3	60.9	65.7
Unemployment assistance	15.7	13.8	14.3	14.8
Medical assistance	105.9	114.7	128.7	145.1
Assistance to students	3.7	3.9	4.2	4.0
Food and nutrition assistance	4.1	4.3	4.7	5.0
Public assistance and related programs	25.7	28.8	31.2	30.8
Other	2.9	2.9	3.7	3.0
Net interest	138.6	151.7	165.7	169.9
General revenue-sharing	.1	c	c	-
Farm price supports (CCC)	22.4	12.2	13.9	11.8
Other	1.3	8.7	7.1	-7.3
Outlays from prior-year contracts and obligations, total	185.3	186.8	196.9	212.0
National defense	112.7	115.3	116.3	113.2
Civilian programs	72.5	71.5	80.5	98.8
Relatively controllable outlays, total	265.1	290.1	306.3	282.3
National defense	169.1	174.8	181.9	189.7
Civilian programs	96.0	115.3	124.4	92.6
Undistributed employer share, employee retirement	-30.1	-33.3	-34.3	-33.4
Memorandum: Percent of Total Outlays				
Total budget outlays	100.0%	100.0%	100.0%	100.0%
Relatively uncontrollable under present law	76.6	75.9	76.1	78.4
Open-ended programs and fixed costs	58.2	58.3	58.8	60.0
Payments for individuals	42.0	42.1	42.3	44.8
Other	16.2	16.2	16.4	15.1
Outlays from prior-year contracts and obligations	18.5	17.6	17.3	18.4
Relatively controllable outlays	26.4	27.3	26.9	24.5
Undistributed employer share, employee retirement	-3.0	-3.1	-3.0	-2.9

[a] Data for 1989 and 1990 are estimates from the Budget presented in January 1989.

[b] Data include on-budget and off-budget outlays.

[c] \$50 million or less.

Source: Office of Management and Budget.

C.19 Outlays for the Legislative Branch of the Federal Government by Unit

Selected Fiscal Years 1970-1991[a]
(Thousands)

Unit	1970	1980	1989	1990	1991
Total	$343,147	$1,217,985	$2,094,720	$2,230,497	$2,547,961
Congress, total	179,159	581,543	1,048,894	1,107,723	1,261,873
Senate	57,585	183,890	347,030	381,250	456,295
House of Representatives	108,279	324,569	549,189	585,080	698,945
Joint activities	13,295	73,084	152,675	141,393	106,633
Legislative agencies, total	163,988	636,442	1,045,826	1,122,774	1,286,088
Architect of the Capitol	18,797	89,496	124,539	130,728	256,511
Botanic Garden[b]	620	1,583	2,502	2,475	4,045
Congressional Budget Office	-	12,101	17,617	18,266	21,438
General Accounting Office[b]	69,857	201,192	334,811	362,254	384,591
Government Printing Office	34,141	115,747	70,884	120,440	90,003
Library of Congress	49,804	192,740	478,015	479,396	495,208
Office of Technology Assessment	-	11,131	17,870	18,329	20,789
U.S. Tax Court	2,972	9,703	25,626	26,608	31,790
Other	-	13,675	2,965	4,119	5,732
Deductions for offsetting receipts	-12,203	-10,926	-29,003	-39,841	-24,019

[a] Data for 1991 are estimates from the FY 1992 Budget presented in January 1991.

[b] Includes trust funds for 1990 and 1991.

Source: Office of Management and Budget

C21. Postal Receipts and Expenditures

Selected Fiscal Years 1939-1991[a]
($Millions)

Fiscal Year	Postal Revenues[b]	Postal Expenditures[c]	Surplus or Deficit(-)
1939	$746	$785	-$39
1940	767	808	-41
1950	1,677	2,223	-546
1951	1,777	2,341	-565
1952	1,947	2,667	-720
1953	2,092	2,742	-650
1954	2,263	2,575	-312
1955	2,337	2,693	-356
1956	2,419	2,882	-463
1957	2,548	3,066	-518
1958	2,583	3,257	-674
1959	3,061	3,835	-774
1960	3,334	3,822	-488
1961	3,483	4,348	-865
1962	3,609	4,343	-734
1963	3,870	4,640	-770
1964	4,394	4,971	-578
1965	4,663	5,467	-805
1966	5,039	5,927	-888
1967	5,326	6,468	-1,141
1968	5,714	6,794	-1,080
1969	6,353	7,273	-920
1970	6,570	8,080	-1,510
1971	6,907	9,090	-2,183
1972	9,489	9,843	-356
1973	9,934	10,091	-157
1974	12,071	12,344	-273
1975	12,551	13,664	-1,112
1976	12,937	14,113	-1,176
1977	14,842	15,530	-688
1978	16,388	15,923	466
1979	18,341	17,465	876
1980	19,612	19,182	430
1981	21,223	21,468	-246
1982	23,856	23,127	729
1983	24,790	24,173	617
1984	26,557	26,440	117
1985	29,016	29,267	-251
1986	31,135	30,830	305
1987	32,505	32,729	-224
1988	35,938	36,536	-598
1989	38,920	38,859	61
1990	40,075	40,948	-874
1991	45,176	44,197	979

[a] Data for 1991 are based on estimates from the President's Budget presented in January 1991.

[b] Excludes advances from Treasury to cover postal deficiencies.

[c] Beginning 1954, excludes extraordinary expenditures (e.g., estimated amounts of postage that would have been collected on certain free or reduced-rate mailings).

Source: Treasury Department and Office of Management and Budget.

C22. Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs[a]

October 17, 1933 - September 30, 1990
($Millions)

Commodity or item	Realized Losses and Costs[b] October 17, 1933 - September 30, 1990	Realized Losses and Costs[b] Fiscal year 1990
Total	**$209,396.8**	**$8,962.2**
Commodity operations	170,533.8	6,563.5
Feed grains	75,621.9	1,929.9
Corn (and products)	62,440.6	1,519.1
Grain sorghum	9,730.5	345.0
Barley	2,897.8	51.0
Oats and rye (and products)	553.0	14.8
Wheat (and products)	36,461.6	2,546.6
Rice (and products)	7,046.2	724.5
Tobacco	673.7	(3.3)
Cotton	23,045.8	588.0
Dairy	23,380.1	665.8
Butter	6,692.2	377.7
Cheese	7,858.1	63.4
Milk and whey	8,016.6	41.0
Dairy product stabilization, milk marketing fees collected, and other	813.2	183.8
Oil and oilseeds[c]	1,982.5	8.6
Beans, dry edible	131.9	(0.1)
Other commodities	2,190.3	103.4
Other costs and losses		
Storage facilities	15.2	0.1
Research expenses[d]	43.6	-
Emergency feed program	828.9	39.0
Crop insurance indemnity payments	2,150.0	300.0
Accounts and notes receivable	166.8	28.1
Other assets charged off	498.7	-
Offshore procurement premiums	79.0	-
Strategic and other materials	9.2	-
Ocean transportation on commodities donated through voluntary agencies	286.7	50.6
Eradication of animal and plant diseases	103.2	-
Export market promotion program	475.8	155.1
Guarantee fees collected	(241.9)	(35.7)
Agricultural Trade and Export Policy Commission	1.7	-
Tree Assistance Program	6.8	2.9
Emergency Feed Grain Program[e]	740.8	146.8
Export enhancement program	2,474.9	232.9
Ethanol plant assistance program	53.5	-
Conservation reserve program	1,436.8	(5.6)
Other[f]	5,013.2	480.7
Interest, net	16,022.8	397.6
Operating expenses, net	6,616.7	627.0
Net income (expense), general	22,639.5	1,024.6
Wartime consumer subsidy program	2,102.3	-

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[a] After deduction of realized gains. Includes price-support and commodity export programs, supply and foreign purchase, emergency feed program, and special milk program for children. Excludes cost of programs operated under specific statutory authority for separate reimbursement.

[b] Totals are net, including gains (negative figures) in some commodities or items.

[c] Chiefly peanuts, soybeans and products.

[d] Includes $28.8 million for cotton research and promotion.

[e] Includes $50.0 million for Forage Assistance Program in 1988, -$45.1 million in 1989, and -$.3 million in 1990.

[f] 1988, 1989, and 1990 Disaster Program payments.

Source: Department of Agriculture, Commodity Credit Corporation.

C20. Federal Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1989

($Millions)

Year	Total	Direct						Payments to Other Governments
		Total Direct[a]	Current Operation	Capital Outlay	Assistance And Subsidies	Interest	Insurance Trust[b]	
1902	$572	$565	$498	$38	-	$29	-	$7
1913	970	958	816	119	-	23	-	12
1922	3,763	3,645	2,487	161	-	988	$9	118
1927	3,533	3,410	2,442	174	-	764	30	123
1932	4,266	4,034	3,083	318	-	582	51	232
1936	9,165	8,257	6,312	1,162	-	717	66	908
1940	10,061	9,177	6,686	1,311	-	899	281	884
1942	35,549	34,662	26,276	6,991	-	1,026	369	887
1944	100,520	99,448	92,254	4,555	-	2,151	488	1,072
1946	66,534	65,640	59,123	1,566	-	3,865	1,086	894
1948	35.592	33,821	26,790	1,291	-	4,323	1,417	1,771
1950	44,800	42,429	31,839	1,671	-	4,404	4,515	2,371
1952	71,569	68,984	37,579	17,437[c]	$5,916	4,262	3,790	2,585
1954	77,692	74,725	40,986	18,244	5,637	4,796	5,061	2,967
1956	75,991	72,644	38,582	14,956	6,595	5,311	7,200	3,347
1958	86,054	81,219	40,775	16,852	7,119	6,116	10,358	4,835
1960	97,284	90,289	45,336	16,842	6,884	7,862	13,565	6,994
1962	113,428	105,693	55,410	18,429	7,952	7,182	16,740	7,735
1964	125,949	115,852	61,809	17,818	8,865	8,293	19,067	10,097
1966	143,022	129,907	70,276	17,652	9,048	9,569	23,342	13,115
1968	184,464	166,411	90,204	21,326	10,801	11,607	32,474	18,053
1970	208,190	184,933	99,105	17,869	12,674	14,037	41,248	23,257
1972	242,186	208,602	100,130	20,816	16,456	17,114	54,086	33,584
1974	295,488	252,634	115,019	19,166	21,924	22,450	74,075	42,854
1976	391,085	322,028	130,944	25,100	35,245	29,306	101,433	69,057
1978	479,297	400,125	152,946	36,289	40,263	39,330	131,297	79,172
1980	617,166	526,330	209,199	36,492	48,776	61,286	170,576	90,836
1981	719,249	624,640	241,196	48,903	51,692	80,510	202,339	94,609
1982	796,483	710,469	265,891	62,835	51,817	101,816	228,110	86,014
1983	874,264	781,578	286,634	80,744	55,371	108,735	250,094	92,686
1984	928,188	829,173	324,919	72,456	58,447	109,209	264,142	99,015
1985	1,032,131	924,889	360,281	77,014	62,680	140,281	284,633	107,242
1986	1,096,401	980,769	386,388	85,647	64,375	144,167	300,192	115,632
1987	1,148,654	1,037,143	412,126	96,871	65,537	146,155	316,454	111,511
1988	1,214,812	1,095,906	435,791	93,531	72,176	158,119	336,289	118,906
1989	1,270,068	1,142,821	432,256	99,790	76,857	174,288	359,630	127,247

[a] Amounts for capital outlay other than construction (equipment and land and existing structures) and for assistance and subsidies included in current operation for fiscal years 1902 through 1950. Capital outlay expenditures for these years include construction only.

[b] Includes withdrawals of retirement contributions and employee retirement benefits; Old-Age, Survivors, Disability and Health Insurance; Veterans' Life Insurance; and Railroad Retirement benefits.

[c] Capital outlay expenditures for land and existing structures included in current operation for fiscal year 1952.

Source: Department of Commerce, Bureau of the Census.

C23. Major U.S. Government Foreign Assistance by Program

Selected Periods 1946-1989[a]

($Millions)

Program	Total 1946-1987	1984	1985	1986	1987	1988	1989
Total, net	$300,212	$13,986	$14,322	$15,024	$9,400	$8,313	$10,232
Investment in international financial institutions[b]	17,134	1,427	1,302	1,481	1,212	1,314	1,173
Assistance programs, net	283,078	12,558	13,020	13,543	8,189	6,999	9,059
New grants, net[c]	213,773	8,839	11,388	12,023	10,539	11,045	11,282
Gross new grants	216,211	8,845	11,391	12,026	10,544	11,048	11,285
Military aid[d]	88,777	2,467	3,133	4,128	3,136	3,579	3,733
Economic and technical aid[e]	127,434	6,378	8,258	7,898	7,408	7,469	7,552
Less: Reverse grants and returns	2,438	6	3	55	5	2	3
New credits, net[c]	67,560	3,713	1,623	1,514	-2,323	-4,010	-2,220
Gross new credits	149,020	7,777	5,914	7,163	4,853	5,909	3,893
Export-Import Bank[f]	49,355	2,493	1,794	1,258	998	1,057	758
Foreign Assistance Act	60,953	3,945	2,759	2,932	2,529	3,476	1,544
Country program loans	27,524	753	671	595	347	455	351
Financing military sales	32,109	3,185	2,090	2,307	2,169	2,992	1,159
Social progress trust fund	811	-4	-16	-5	-9	-4	-1
Other	482	11	13	35	22	34	36
Agricultural Trade Development and Assistance Act[g]	21,007	909	1,055	991	826	959	793
Commodity Credit Corporation Charter Act[h]	10,474	428	300	1,982	500	418	797
Other	7,232	2	6	-			
Less: Principal collections	81,460	4,064	4,290	5,648	7,176	9,919	6,113
Other assistance programs[i]	1,744	7	9	5	-27	-36	-2

[a] Data for 1989 are preliminary.

[b] The Inter-American Development Bank, Asian Development Bank, International Bank for Reconstruction and Development Fund, and African Development Bank.

[c] New grants are largely outright gifts. New credits are loans or other agreements which give rise to specific obligations to repay, over a period of years, usually with interest.

[d] Includes military supplies and services, multilateral construction program contributions, lend-lease, Chinese and Japanese military aid under the Foreign Assistance Act; and other military aid.

[e] Includes surplus agricultural commodities, civilian supplies, Inter-American and other special country programs, the Peace Corps, and other technical and economic aid.

[f] Direct loans less reimbursements by private participants.

[g] Public Law 83-480.

[h] Public Law 80-806.

[i] Through net accumulation of foreign currency claims and including aid under the Mutual Security Acts, Commodity Credit Corporation Charter Act, Agricultural Trade Development and Assistance Act, and triangular trade operations.

Source: Department of Commerce, Bureau of Economic Analysis.

C24. Net U.S. Foreign Grants and Credits by Region and Country[a]

Selected Periods 1946-1989[b]

($Millions)

Region and Country	Total 1946-1985	Calendar Years 1984	1985	1986	1987	1988	1989
Total (net)	$275,788	$13,986	$14,322	$15,024	$9,400	$8,313	$10,232
Under assistance programs[c]	261,346	12,558	13,020	13,543	8,189	6,999	9,059
Western Europe	42,449	253	-203	9	-167	118	-245
Austria	1,209	3	10	-9	-9	-9	-11
Belgium and Luxembourg	1,846	-17	-15	-9	-9	-9	-9
France	8,175	-17	-47	-26	-13	-14	-14
Germany[d]	3,657	-6	-2	-	-3	-	-
Italy	5,504	-12	-84	-107	-21	-28	-28
Netherlands	1,974	-14	-9	-1	-1	-	-
Portugal	1,526	129	101	178	8	66	71
Spain	3,033	222	-85	66	-11	-113	-474
United Kingdom	6,053	-134	-121	-202	-347	105	109
Yugoslavia	2,765	17	18	-21	-41	-2	11
Other and unspecified	4,265	116	102	200	290	338	320
Eastern Europe	2,579	5	15	1,249	-161	-125	414
Poland	1,847	67	45	1,348	-44	-57	519
Near East and South Asia	89,760	6,458	7,436	7,926	6,273	2,124	4,371
Bangladesh	2,371	285	175	178	150	170	138
Egypt	14,921	1,926	2,231	2,729	1,614	3,490	2,085
Greece	4,574	-14	-21	72	304	488	306
India	10,091	83	42	36	64	138	44
Iran	1,442	-	-	-	-	-19	-
Israel	30,050	3,094	3,807	4,030	3,115	-1,826	1,902
Pakistan	7,300	415	481	347	235	386	-398
Turkey	10,778	442	479	298	449	-720	-91
Other and unspecified	1,418	22	-3	27	34	26	28
Africa	17,103	1,803	2,004	1,300	1,104	1,258	835
Far East and Pacific	70,290	658	220	-84	-2,614	308	375
China (Taiwan)	6,119	-144	-255	-262	-970	-8	-7
Indonesia	3,796	224	37	13	-12	-3	35
Japan	4,030	-90	-87	-88	-319	-4	-1
Korea, Republic of	15,108	208	58	-146	-1,717	-383	-132
Philippines	3,777	141-	334	449	331	421	305
Thailand	2,848	110	68	62	-77	72	12
Other and unspecified	3,737	31	26	27	18	65	36
Western Hemisphere	23,106	2,077	2,142	1,822	2,106	1,452	1,043
Other international organizations and unspecified areas	16,061	1,304	1,405	1,319	1,848	1,864	2,268
Investment in international agencies	14,441	1,427	1,302	1,481	1,212	1,314	1,173
African Development Bank	54	18	18	15	20	9	7
African Development Fund	125	57	20	53	45	40	34
Asian Development Bank	712	80	135	110	95	111	160
Inter-American Development Bank	4,391	353	321	351	189	124	97
International Bank for Reconstruction and Development	1,001	27	41	241	232	95	23
International Development Association	8,012	892	768	658	546	826	852
International Finance Corporation	146	-	-	28	7	25	-

[a] Region totals include countries not shown separately.

[b] Data for 1989 are preliminary.

[c] Includes military grants.

[d] Includes data for the former West Germany

Source: Department of Commerce, Bureau of Economic Analysis.

C25. Net Federal Direct Loan Outlays by Agency or Program

Fiscal Years 1990-1992[a]
($Millions)

Agency or Program	Net Outlays[b] 1990	1991	1992
Total, direct loan outlays[c]	$2,752	$1,283	$741
Funds appropriated to the President:	60	-35	735
International security assistance	593	935	416
International development assistance	-533	-970	319
Agriculture:	-2,989	298	-1,532
Farmers Home Administration	-1,529	-1,434	-2,564
Agricultural credit	-2,530	-3,293	-2,743
Rural housing	694	1,605	-133
Rural development	307	254	312
Commodity Credit Corporation	-1,916	64	1,184
Public Law 480 long-term export credits	297	202	-690
Rural Electrification and telephone	159	1,466	538
Commerce	-23	-103	-26
Defense	-48	-49	e
Education	3,365	1,409	763
Energy	d	d	d
Health programs	75	74	92
Housing and Urban Development:	2,252	1,395	947
Low-rent public housing	-45	-47	-50
Government National Mortgage Association	40	109	46
Other housing programs	2,257	1,333	951
Interior	27	16	1
Transportation:	-557	39	166
Railroad programs	-184	-106	-
Other	-373	145	166
Veterans Affairs	2,648	68	42
Loans to the District of Columbia	-33	-35	-37
Export-Import Bank	24	-151	-237
Federal Deposit Insurance Corporation	-2,120	-4	-4
Federal Savings and Loan Insurance Corporation	-50	-855	-50
National Credit Union Administration	-25	52	-60
Small Business Administration:	-63	-161	-432
Business and investment loans	-364	-180	-167
Disaster loans	301	19	-265
Tennessee Valley Authority	-28	d	7
NASA	101	-1,063	-33
Other agencies and programs	134	391	399

[a] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[b] Net loan outlays equal disbursements less repayments. Foreign currency transactions are excluded from the budget totals.

[c] Direct loan activities of the Federal Financing Bank are not shown separately, but are attributed to the originating agency or program.

[d] Data not released at time of publication.

[e] $500,000 or less.

Source: Office of Management and Budget.

C26. Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program

End of Fiscal Years 1990-1992[a]
($Millions)

Agency or Program	1990		1991		1992	
	Guaranteed Loans[b]	Direct Loans[b]	Guaranteed Loans[b]	Direct Loans[b]	Guaranteed Loans[b]	Direct Loans[b]
Total	$629,536	$209,987	$670,780	$211,271	$712,164	$210,353
Funds appropriated to the President:						
International security assistance	8,602	16,584	8,596	17,518	8,131	17,934
International development assistance	2,037	18,249	2,475	17,279	2,680	17,599
Agriculture:						
Farmers Home Administration						
Agricultural credit	4,886	20,016	6,562	16,723	7,709	13,980
Rural housing	38	28,560	98	30,166	603	30,033
Rural development	1,280	4,139	1,145	4,383	1,078	4,706
Commodity Credit Corporation	7,508	7,181	9,396	7,246	11,060	8,429
Public Law 480 long-term export credits	-	12,501	-	12,703	-	12,013
Rural Electrification Administration:						
Rural electrification and telephone revolving fund	2,529	36,212	1,324	36,596	1,442	37,034
Rural Telephone Bank	-	1,681	-	1,643	27	1,742
Commerce:						
Economic development	91	367	77	266	65	244
National Oceanic and Atmospheric Administration	382	108	337	106	302	102
International Trade Administration and other	-	-	-	-	-	-
Defense	-	1,672	-	1,624	-	c
Education	52,886	16,171	56,249	17,581	57,643	18,342
Energy	-	4	-	3	-	3
Health and Human Services:						
Health programs	2,616	800	2,773	873	2,874	965
Housing and Urban Development:						
Low-rent public housing	5,483	1,961	5,163	1,903	4,838	1,853
Federal Housing Administration	356,316	7,163	381,180	7,792	405,974	8,050
Government National Mortgage Association	386,094	563	421,299	671	440,945	716
Other housing programs	307	8,320	362	9,022	430	9,717
Interior	222	232	252	248	281	249
Transportation:						
Federal ship financing fund	3,014	981	2,665	1,022	2,317	1,163
Railroad programs	-	106	-	-	-	-
Other	873	323	859	326	848	361
Treasury:						
Financial Assistance Corporation	1,261	-	1,611	-	2,061	-
Biomass energy development	-	-	-	-	-	-
Veterans Affairs	161,465	3,921	168,941	3,969	173,638	3,996
Loans to the District of Columbia	-	619	-	584	-	547
Export-Import Bank	5,045	9,408	7,322	9,267	12,442	9,020
Federal Deposit Insurance Corporation	-	197	-	193	-	108
Federal Savings and Loan Insurance Corporation	304	1,808	-	953	-	903
National Credit Union Administration	7	127	4	180	2	120
Small Business Administration:						
Business and investment loans	12,200	3,608	13,980	3,328	15,206	3,161
Disaster loan fund	1	3,180	1	3,180	1	2,923
Pollution control bond guarantees	-	-	-	-	-	-
Tennessee Valley Authority	-	148	2	148	1	155
Other agencies and programs	466	4,418	436	3,746	404	4,111
Deduction for secondary guaranteed loans	386,094	-	421,299	-	440,945	-
Deduction for guaranteed loans held as direct loans	-	-	2	-	1	-

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[a] Data for 1991 and 1992 are based on estimates from the President's Budget presented in January 1991.

[b] Data include transactions of the Federal Financing Bank. Agency-guaranteed loans that are disbursed as direct loans by the FFB are shown in the table only as direct loans and are attributed to the appropriate agency or program. The guaranteed loan totals are primary guarantees only. To avoid double counting, secondary guarantees and guaranteed loans held as direct loans are deducted.

[c] Data not released at time of publication.

Source: Office of Management and Budget.

C27. Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program[a]

Fiscal Years 1988-1990[b]
($Millions)

Agency or Program	1988 Gross Outlays	1988 Applicable Receipts	1989 Gross Outlays	1989 Applicable Receipts	1990 Gross Outlays	1990 Applicable Receipts
Total	$140,912	$112,811	$133,588	$99,988	$124,846	$114,142
Funds appropriated to the President:						
Foreign assistance	1,485	921	1,402	939	1,129	578
Agriculture:						
Commodity Credit Corporation	36,183	24,008	26,396	12,502	22,336	11,618
Farmers Home Administration:						
Rural housing insurance fund	6,368	2,757	6,135	2,840	4,729	4,833
Agricultural credit insurance fund	5,653	3,035	6,307	2,872	3,988	2,713
Rural development insurance fund	2,135	1,685	1,711	1,115	1,358	539
Federal Crop Insurance Corporation	544	322	1,456	407	771	400
Rural Electrification Administration	3,538	5,747	3,533	3,742	3,394	3,536
Commerce	65	133	43	69	23	38
Education	10	383	39	87	48	287
Energy	2,650	2,791	2,741	3,028	2,799	3,610
Health and Human Services	67	58	96	57	89	127
Housing and Urban Development:						
Public and Indian Housing Programs	1,302	129	964	42	679	44
Federal Housing Administration Fund	7,551	6,417	8,135	6,688	7,644	5,962
Government National Mortgage Association	1,043	853	639	852	394	688
Other	1,096	1,017	1,119	906	1,120	1,288
Interior	406	459	496	487	657	676
Labor	283	580	851	1,082	867	1,209
Transportation	500	624	356	549	284	285
Treasury[c]	61	1,558	9	106	5,633	12,974
General Services Administration	5	3	4	3	5	3
Veterans Administration	3,970	2,859	4,233	3,143	3,062	2,712
Other independent agencies:						
Export-Import Bank	2,114	3,008	1,906	2,768	1,771	1,982
Federal Emergency Management Agency	261	481	561	622	635	658
Federal Savings and Loan Insurance Corporation	16,415	8,338	15,914	7,182	9,078	7,008
National Credit Union Administration	499	716	492	656	458	669
Small Business Administration	1,066	1,451	1,136	1,332	970	1,357
Postal Service	37,882	36,170	39,563	39,421	42,275	40,077
Tennessee Valley Authority	6,735	5,646	6,297	5,652	6,077	5,721
Other	1,027	705	1,051	938	2,569	2,547

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[a] These are funds which finance a cycle of operations, in which the expenditures generate receipts available for continuing use. They include most government-owned corporations and various unincorporated enterprises, as well as agencies financed outside the budget.

[b] Data for 1989 and 1990 are estimates from the Budget presented in January 1989.

[c] Includes two new Federal credit revolving funds in 1990.

Source: Office of Management and Budget.

C28. Federal Trust Fund Receipts and Expenditures by Fund[a]

Selected Fiscal Years 1960-1992[b]
($Billions)

Trust Fund	1960	1970	1980	1988	1989	1990	1991	1992
Total[c]								
Receipts	21.4	58.1	213.9	473.7	509.8	536.8	571.3	608.7
Outlays	20.9	49.5	205.1	375.9	386.3	416.6	453.1	483.9
Old-age, survivors, and disability insurance trust funds								
Receipts	10.4	35.9	117.4	259.1	286.1	307.9	329.8	351.1
Outlays	11.2	30.4	118.6	220.3	233.6	249.7	269.4	288.6
Health insurance trust funds								
Receipts	1.1	7.4	35.7	103.6	118.9	125.2	134.1	148.4
Outlays	0.6	7.5	35.0	88.3	96.6	109.7	116.3	126.7
Railroad employees retirement funds								
Receipts	1.4	1.7	4.4	10.0	10.1	10.3	11.3	11.3
Outlays	1.1	1.7	4.7	9.0	9.4	9.7	10.1	10.7
Unemployment trust fund								
Receipts	2.7	3.9	16.2	27.0	25.5	25.9	25.3	26.8
Outlays	2.7	3.4	16.4	18.6	18.7	20.3	28.4	28.7
Federal employees retirement funds								
Receipts	1.8	4.2	24.5	47.0	49.6	53.0	56.5	59.8
Outlays	0.9	2.8	14.9	28.4	29.6	31.5	34.0	35.5
Airport and airway trust funds								
Receipts	-	-	2.3	4.1	4.7	4.9	6.3	6.9
Outlays	-	-	1.2	2.9	2.9	3.5	5.4	5.8
Highway trust funds								
Receipts	2.6	5.2	7.6	15.3	16.9	15.4	18.3	19.4
Outlays	3.0	4.4	9.2	14.7	14.5	15.3	15.6	16.8
Foreign military sales trust fund								
Receipts	-	1.0	7.7	9.0	8.2	10.3	10.3	10.0
Outlays	-	1.0	8.8	9.1	8.4	9.3	10.1	10.3
Veterans' life insurance funds[d]								
Receipts	0.7	0.8	1.1	1.4	1.4	1.5	1.5	1.4
Outlays	0.7	0.7	1.0	1.1	1.1	1.2	1.3	1.3
Military retirement trust fund[e]								
Receipts	-	-	-	33.1	34.0	34.0	35.6	36.9
Outlays	-	-	-	19.0	20.2	21.5	23.0	24.7
Other trust funds[f]								
Receipts	0.7	0.3	2.4	4.0	5.0	5.2	6.4	6.1
Outlays	0.7	0.3	2.0	4.4	1.9	1.6	3.5	4.4
Intrafund transactions	-	-0.5	-1.5	-17.6	-22.4	-26.3	-31.5	-35.8
Proprietary receipts from the public	-	-1.7	-9.3	-22.4	-28.1	-30.5	-32.5	-33.6

[a] Does not include operations of deposit funds and government-sponsored enterprises.

[b] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[c] Totals are net of intrafund transactions and proprietary receipts from the public.

[d] Includes Government Life Insurance Fund.

[e] This fund was established beginning in 1985.

[f] Includes primarily District of Columbia, Indian tribal funds, adjusted certificates fund, National Mortgage Association Trust Fund, Black Lung Disability Fund, increment resulting from reduction in weight of gold dollar, and funds appropriated to the President.

Source: Office of Management and Budget and Treasury Department.

C29. Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds

Selected Calendar Years 1940-1995[a]
($Millions)

Year	Contributions	Benefit Payments	Administrative Expenses	Transfers to Railroad Retirement Account	Interest on Fund[b]	Balance in Fund at End of Year[c]
			A. Old-Age and Survivors Insurance Trust Fund			
1940	$325	$35	$26	-	$43	$2,031
1945	1,285	274	30	-	134	7,121
1950	2,667	961	61	-	257	13,721
1955	5,713	4,968	119	$-7	454	21,663
1960	10,866	10,677	203	318	516	20,324
1965	16,017	16,737	328	436	593	18,235
1970	30,256	28,798	471	579	1,515	32,454
1975	56,816	58,517	896	982	2,364	36,987
1980	103,456	105,083	1,154	1,442	1,845	22,823
1981	122,627	123,803	1,307	1,585	2,060	21,490
1982	123,673	138,806	1,519	1,793	845	22,088
1983	138,337	149,221	1,528	2,251	6,706	19,672
1984	164,122	157,841	1,638	2,404	2,266	27,117
1985	176,958	167,248	1,302	2,310	1,871	35,842
1986	190,741	176,813	1,601	2,585	3,069	39,081
1987	202,735	183,587	1,524	2,557	4,890	62,149
1988	229,775	195,454	1,776	2,790	7,568	102,899
1989	250,195	207,971	1,673	2,845	11,985	155,063
1990	267,530	222,987	1,563	2,969	16,363	214,197
1991	273,654	240,205	1,740	3,467	20,846	268,373
1992	291,658	256,895	1,883	3,367	24,833	328,293
1993	309,496	272,266	1,957	3,508	29,114	395,239
1994	330,252	287,977	2,023	3,648	33,650	472,059
1995	350,401	304,145	2,093	3,771	38,709	558,122
			B. Disability Insurance Trust Fund			
1960	$1,010	$568	$36	$ -5	$53	$2,289
1965	1,188	1,573	90	24	59	1,606
1970	4,481	3,085	164	10	277	5,614
1975	7,444	8,505	256	29	502	7,354
1980	13,255	15,515	368	-12	485	3,629
1981	16,738	17,192	436	29	172	3,049
1982	21,995	17,376	590	26	546	2,691
1983	17,991	17,524	625	28	1,569	5,195
1984	15,945	17,898	626	22	1,174	3,959
1985	17,191	18,827	608	43	870	6,321
1986	18,399	19,853	600	68	803	7,780
1987	19,691	20,519	849	57	648	6,658
1988	22,039	21,695	737	61	600	6,864
1989	23,993	22,911	754	88	707	7,905
1990	28,539	24,829	707	80	883	11,079
1991	29,223	27,137	821	66	1,072	13,557
1992	31,197	29,316	890	55	1,233	15,956
1993	33,280	31,299	971	57	1,400	18,542
1994	35,382	33,350	1,034	59	1,565	21,289
1995	37,544	35,671	1,102	66	1,726	23,975

[a] Figures for 1991 to 1995 are estimated future experience.

[b] Amounts shown include interest on retroactive government contributions on wage credits for military service from 1957 and unnegotiated benefit checks totaling: $6,677 million for OASI and $660 million for DI in 1983; $1,732 million for OASI and $169 million for DI in 1984; and $88 million for OASI and $15 million for DI in 1985.

[c] In addition to the items shown here, transactions affecting fund balances are income from taxation of benefits (beginning in 1984), reimbursements from the general fund of the Treasury, and interfund borrowing transfers.

Source: Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds.

C30. Estimated Progress of the Federal Highway Trust Fund

Actual Fiscal Years 1957-1990 and Estimated Fiscal Years 1991-1995[a]
($Millions)

Fiscal Year	Receipts			Expenditures			Balance in Fund End of Fiscal Year
	Total	Excise Taxes[b] (Net)	Interest on Investments (Net)[c]	Total	Interstate	Non-Interstate	
Actual:							
1957	$ 1,482	$ 1,479	$ 3	$ 966	$ 211	$ 755	$ 516
1958	2,044	2,026	18	1,511	673	838	1,049
1959	2,087	2,074	13	2,613	1,501	1,112	523
1960	2,536	2,539	-3	2,940	1,861	1,079	119
1961	2,799	2,798	1	2,619	1,719	900	299
1962	2,956	2,949	7	2,784	1,914	870	471
1963	3,293	3,279	14	3,017	2,109	908	747
1964	3,539	3,519	20	3,645	2,635	1,010	641
1965	3,670	3,659	11	4,026	3,016	1,010	285
1966	3,924	3,917	7	3,965	2,978	987	244
1967	4,455	4,441	14	3,974	2,976	998	725
1968	4,428	4,394	34	4,171	3,207	964	982
1969	4,690	4,637	53	4,151	3,149	1,002	1,521
1970	5,469	5,354	115	4,378	3,289	1,089	2,612
1971	5,725	5,542	183	4,685	3,456	1,229	3,652
1972	5,528	5,322	206	4,690	3,468	1,222	4,490
1973	5,912	5,665	247	4,811	3,395	1,416	5,591
1974	6,675	6,260	415	4,599	3,017	1,582	7,667
1975	6,774	6,188	586	4,844	2,902	1,942	9,597
1976	6,000	5,413	587	6,520	3,429	3,091	9,077
1977	7,302	6,709	593	6,147	2,979	3,168	10,164
1978	7,567	6,905	662	6,058	2,846	3,212	11,673
1979	8,046	7,189	857	7,155	3,449	3,706	12,564
1980	7,647	6,620	1,027	9,212	n.a.	n.a.	10,999
1981	7,434	6,305	1,129	9,174	n.a.	n.a.	9,259
1982	7,822	6,743	1,079	8,035	n.a.	n.a.	9,046
1983	9,375	8,297	1,078	8,841	n.a.	n.a.	9,581
1984	12,859	11,743	1,116	10,617	n.a.	n.a.	11,822
1985	14,328	13,015	1,313	13,263	n.a.	n.a.	12,886
1986	14,700	13,363	1,337	14,813	n.a.	n.a.	12,773
1987	14,310	13,032	1,278	13,469	n.a.	n.a.	13,613
1988	15,307	14,114	1,193	14,734	n.a.	n.a.	14,187
1989	16,873	15,628	1,245	14,451	n.a.	n.a.	16,608
1990	15,080	13,867	1,213	15,254	n.a.	n.a.	16,784
Estimated:							
1991	18,307	16,817	1,490	15,598	n.a.	n.a.	19,493
1992	19,408	17,776	1,632	16,839	n.a.	n.a.	22,062
1993	20,205	18,467	1,738	18,743	n.a.	n.a.	23,524
1994	20,769	19,005	1,764	19,586	n.a.	n.a.	24,706
1995	21,221	19,461	1,760	20,088	n.a.	n.a.	25,839

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[a] Under present law the fund is scheduled to terminate September 30, 1993. Effective March 31, 1983, a portion of the fund is earmarked for mass transit.

[b] Taxes on motor fuels, trucks, buses, trailers, tires, use of certain vehicles, lubricating oils, parts and accessories, inner tubes, and tread rubber. (For tax rates see Table C50.)

[c] Receipts of interest on investments netted by payment of interest on general fund advances.

Source: Treasury Department.

C31. Total and Per Capita Federal Receipts[a]

Selected Fiscal Years 1789-1990[b]

($Millions, Except Per Capita)

Year	Total Receipts[c]		Income and Profit Taxes	Customs[d]	Employment Taxes[e]	Other[f]
	Amount	Per Capita				
1789-91	$4	$1.02	-	$4	-	-
1800	10	1.89	-	9	-	$1
1810	9	1.25	-	9	-	g
1820	15	1.56	-	15	-	g
1830	22	1.71	-	22	-	g
1840	14	.82	-	13	-	g
1850	40	1.72	-	40	-	g
1860	53	1.68	-	53	-	g
1870	380	9.50	$38	195	-	147
1880	311	6.19	-	187	-	124
1890	373	5.90	-	230	-	143
1900	528	6.94	-	233	-	295
1910	624	6.75	21	334	-	269
1920	5,728	53.80	3,945	323	-	1,460
1930	3,626	29.46	2,411	587	-	628
1940	5,696	43.34	2,125	349	$834	2,388
1950	39,882	264.81	28,263	423	2,645	8,551
1960	97,730	546.81	67,151	1,123	11,337	18,118
1961	100,365	552.58	67,918	1,008	12,775	18,664
1962	105,941	574.18	71,945	1,171	12,977	19,848
1963	113,132	604.07	75,324	1,241	14,886	21,682
1964	119,810	630.67	78,891	1,284	17,125	22,509
1965	122,863	638.15	79,792	1,478	17,550	24,043
1966	138,112	709.54	92,132	1,811	20,890	23,279
1967	159,134	809.45	104,288	1,972	28,105	24,769
1968	165,047	831.14	108,149	2,113	29,487	25,298
1969	200,676	1,000.89	135,778	2,387	34,841	27,669
1970	209,883	1,035.35	138,689	2,494	39,520	29,180
1971	207,348	1,010.68	131,072	2,657	42,217	31,401
1972	227,544	1,097.15	143,805	3,394	46,568	33,777
1973	257,975	1,233.53	164,157	3,308	55,356	35,154
1974	293,014	1,390.72	184,648	3,444	66,428	38,494
1975	321,050	1,512.66	202,146	3,782	75,565	39,557
1976	333,708	1,559.73	205,752	4,209	80,317	43,430
1977	393,195	1,821.07	246,976	5,287	92,610	48,322
1978	440,598	2,024.82	278,438	6,729	104,411	51,020
1979	506,721	2,307.36	322,994	7,640	120,711	55,376
1980	572,641	2,583.28	359,928	7,482	139,273	65,958
1981	663,991	2,901.69	406,583	8,523	163,516	85,369
1982	690,421	2,988.54	418,600	9,278	181,027	81,516
1983	687,581	2,944.71	411,410	9,060	186,197	80,914
1984	750,269	3,183.98	434,905	11,791	212,612	90,961
1985	817,965	3,434.32	477,716	12,498	235,317	92,434
1986	880,764	3,578.99	501,275	13,808	255,806	89,875
1987	948,234	3,904.83	568,312	15,574	273,562	90,796
1988	908,954	3,725.95	495,689	16,198	305,093	91,974
1989	990,691	4,001.09	549,273	16,334	332,859	92,225
1990	1,031,308	4,146.63	560,391	16,707	353,891	100,319

[a] On the basis of warrants issued from 1789 to 1915; on Daily Treasury Statement basis from 1916 to 1952; on Monthly Treasury Statement basis for 1953 and subsequent years. General, special, emergency, and trust accounts combined from 1789 through 1930.

[b] Data for 1954 onward reflect changes in the concept of the Federal budget.

[c] Internal revenue plus customs and Federal unemployment insurance taxes before refunds. Tax receipts by source net of refunds are shown in Table C3.

[d] Includes the tonnage tax through 1931.

[e] Includes old-age, survivors, disability, and hospital insurance; and railroad retirement taxes. Excludes state unemployment insurance tax deposits.

[f] Includes excise, estate and gift, Federal unemployment, railroad unemployment, and state unemployment taxes deposited with the Treasury (1954-1990); other contributions for social insurance; and miscellaneous receipts and taxes.

[g] Less than $500,000.

C32. Federal Tax Collections by Type of Tax[a]

Selected Fiscal Years 1960-1992[b]

Type of Tax	1960	1970	1980	1990	1991	1992
			Amount ($Millions)			
Total	$90,514	$187,689	$500,933	$999,586	$1,060,771	$1,136,653
Individual income tax	40,715	90,412	244,069	466,884	492,635	529,518
Corporate income tax	21,494	32,829	64,600	93,507	95,866	101,913
Employment taxes[c]	11,248	39,133	138,748	353,891	376,175	401,873
Unemployment taxes[d]	2,667	3,470	15,336	21,635	21,194	22,863
Excise taxes[e]	11,676	15,705	24,329	35,345	44,810	47,768
Estate and gift taxes	1,606	3,644	6,389	11,500	12,241	13,265
Customs duties	1,105	2,430	7,174	16,707	17,698	19,295
Miscellaneous taxes	3	66	288	117	152	158
			Percentage Distribution			
All taxes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Individual income tax	45.0	48.2	48.7	46.7	46.4	46.6
Corporate income tax	23.7	17.5	12.9	9.4	9.0	9.0
Employment taxes	12.4	20.9	27.7	35.4	35.5	35.4
Unemployment taxes	2.9	1.8	3.1	2.2	2.0	2.0
Excise taxes	12.9	8.4	4.9	3.5	4.2	4.2
Estate and gift taxes	1.8	1.9	1.3	1.2	1.2	1.2
Customs duties	1.2	1.3	1.4	1.7	1.7	1.7
Miscellaneous taxes	f	f	.1	f	f	f

[a] Net of refunds.

[b] Data for 1991 and 1992 are estimates from the Budget presented in January 1991.

[c] Old-age, survivors, disability, and hospital insurance; and railroad retirement.

[d] Includes state taxes deposited in Treasury.

[e] For details by type of tax, see Table C49. Includes collections from windfall profits tax beginning 1980.

[f] Less than .05%.

Source: Office of Management and Budget, and Tax Foundation computations.

C33. Federal Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1990

Year	All Taxes	Personal Income Taxes	Corporate Profits Taxes	Indirect Business Taxes[b]	Social Insurance Contributions	Estate and Gift
Tax Index, 1980=100						
1965	22.8	20.4	41.1	45.6	14.2	42.4
1966	26.0	23.3	44.7	42.6	18.6	45.5
1967	27.6	25.6	42.7	44.7	20.6	47.0
1968	32.0	30.5	51.4	50.0	22.8	47.0
1969	36.2	36.4	51.4	52.6	26.3	54.5
1970	35.3	35.4	43.5	53.5	28.0	56.1
1971	36.6	34.1	47.7	56.2	31.0	69.7
1972	42.0	40.9	52.1	54.7	35.7	81.8
1973	47.8	43.6	61.6	58.8	45.1	77.3
1974	53.2	50.3	64.2	59.4	51.0	72.7
1975	53.3	48.1	62.0	65.3	54.1	74.2
1976	61.6	56.4	77.7	63.5	61.3	84.8
1977	69.5	64.7	87.6	67.6	68.2	109.1
1978	79.9	75.5	101.6	75.0	78.5	80.3
1979	91.4	89.7	105.8	76.5	91.2	83.3
1980	100.0	100.0	100.0	100.0	100.0	100.0
1981	115.5	116.2	93.5	147.9	117.3	106.1
1982	114.4	118.1	69.7	121.5	125.1	115.2
1983	118.8	114.7	87.2	132.1	135.2	89.4
1984	130.6	120.9	107.0	141.5	152.3	92.4
1985	141.9	135.1	108.5	137.6	166.4	98.5
1986	150.8	143.9	119.2	130.0	177.7	107.6
1987	166.4	161.6	146.8	138.5	187.8	112.1
1988	178.0	165.3	157.2	149.4	210.8	119.7
1989	192.6	183.3	162.0	151.5	226.8	134.8
1990	201.8	192.0	159.5	157.9	240.4	175.8
Tax Receipts ($Billions)						
1965	$124.3	$51.1	$28.9	$15.5	$26.0	$2.8
1966	141.5	58.6	31.4	14.5	34.0	3.0
1967	150.4	64.4	30.0	15.2	37.7	3.1
1968	174.5	76.5	36.1	17.0	41.8	3.1
1969	197.2	91.5	36.1	17.9	48.1	3.6
1970	192.5	88.9	30.6	18.2	51.2	3.7
1971	199.7	85.7	33.5	19.1	56.8	4.6
1972	228.7	102.7	36.6	18.6	65.4	5.4
1973	260.4	109.5	43.3	20.0	82.5	5.1
1974	289.9	126.4	45.1	20.2	93.4	4.8
1975	290.5	120.8	43.6	22.2	99.0	4.9
1976	335.6	141.5	54.6	21.6	112.3	5.6
1977	379.1	162.5	61.6	23.0	124.9	7.2
1978	435.5	189.5	71.4	25.5	143.8	5.3
1979	498.0	225.2	74.4	26.0	166.9	5.5
1980	545.1	251.1	70.3	34.0	183.1	6.6
1981	629.4	291.7	65.7	50.3	214.7	7.0
1982	623.5	296.5	49.0	41.3	229.1	7.6
1983	647.8	288.1	61.3	44.9	247.6	5.9
1984	712.0	303.7	75.2	48.1	278.9	6.1
1985	773.5	339.3	76.3	46.8	304.6	6.5
1986	822.0	361.4	83.8	44.2	325.5	7.1
1987	907.3	405.8	103.2	47.1	343.8	7.4
1988	970.2	415.1	110.5	50.8	385.9	7.9
1989	1,049.7	460.2	113.9	51.5	415.2	8.9
1990	1,099.9	482.2	112.1	53.7	440.3	11.6

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Excise taxes and customs duties.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

C34. Federal Individual Income Tax: Exemptions and Treatment of Dividends

Income Years 1913-1991

Revenue Act	Income Years	Personal and Dependency Exemptions: Married Person[a]	Single Person	Amount for Each Dependent	Treatment of Dividends
1913[b]	1913-1915	$4,000	$3,000	None	Exempt
1916	1916	4,000	3,000	None	do
1917	1917, 1918	2,000	1,000	200	do
1918	1918-1920	2,000	1,000	200	do
1921	1920-1923	2,500[c]	1,000	400	do
1924	1924	2,500	1,000	400	do
1926, 1928	1925-1931	3,500	1,500	400	do
1932	1932, 1933	2,500	1,000	400	do
1934	1934, 1935	2,500	1,000	400	do
1936, 1938	1936-1939	2,500	1,000	400	Fully taxable
1940[d]	1940	2,000	800	400	do
1941	1941	1,500	750	400	do
1942	1942, 1943	1,200	500	350	do
1944, 1945	1944-1947	1,000[e]	500[e]	500[e]	do
1948, 1950, 1951	1948-1953	1,200	600	600	do
Internal Revenue Code of 1954	1954-1963	1,200	600	600	First $50 exempt
1964	1964-1967	1,200	600	600	First $100 exempt
1968	1968, 1969	1,200	600	600	do
Tax Reform Act of 1969	1970	1,250	625	625	do
1971	1971	1,350[f]	675[f]	675[f]	do
	1972-1974	1,500	750	750	do
Tax Reduction Act of 1975	1975	1,500	750	750	do
Tax Reform Act of 1976	1976	1,500	750	750	do
Tax Reduction and Simplification Act of 1977	1977, 1978	1,500	750	750	do
1978	1979, 1980	2,000	1,000	1,000	do
Crude Oil Windfall Profits Tax of 1980	1981, 1982	2,000	1,000	1,000	g
Economic Recovery Tax Act of 1981	1982-1984	2,000[h]	1,000[h]	1,000[h]	g
Tax Equity and Fiscal Responsibility Act of 1982	1982-1984	2,000	1,000	1,000	First $100 exempt
	1985	2,080[h]	1,040[h]	1,040[h]	Fully taxable
	1986	2,160[h]	1,080[h]	1,080[h]	-
Tax Reform Act of 1986	1987	3,800	1,900	1,900	-
	1988[i]	3,900	1,950	1,950	-
	1989	4,000[h]	2,000[h]	2,000[h]	-
Omnibus Budget Reconciliation Act of 1990	1990[j]	4,100[h]	2,050[h]	2,050[h]	-
	1991[j]	4,300[h]	2,150[h]	2,150[h]	-

[a] For the years 1916-1943, the personal exemption allowed to married persons was also allowed to heads of families. For 1948 and subsequent years, an additional exemption is granted to persons over 65 and to the blind.

[b] Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

[c] For net incomes in excess of $5,000, personal exemption was $2,000.

[d] Revenue acts passed after February 10, 1939 (the date of the enactment of the Internal Revenue Code) and prior to 1954 are not complete taxing statutes in themselves, but consist of amendments to the 1939 Code.

[e] Surtax exemptions, 1944 and 1945; in these years the normal tax exemption was $500 per taxpayer.

[f] Increased personal and dependency exemptions to $750 effective for one-half of year 1971.

[g] For 1981-1982 first $200 of combined dividend and interest income ($400 for joint returns) is exempt. For income years 1981-1986, up to $750 ($1,500 for joint returns) of reinvested dividends of public utilities is exempt.

[h] Effective in 1985-1986, and after 1989, personal exemption allowances are adjusted by changes in the Department of Labor's Consumer Price Index.

[i] Beginning in 1988, the personal exemption will be phased out for higher income taxpayers.

[j] For tax years beginning after 1990, personal exemptions are phased out at threshold amounts of $150,000 for joint returns, $125,000 for heads of households and $100,000 for single taxpayers.

Source: Treasury Department and Commerce Clearing House.

C35. Federal Internal Revenue Collections by State[a]

Selected Fiscal Years 1949-1990

($Millions)

State	1949		1959		1969		1979		1989[b]		1990[b]	
	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes
Total[c]	$40,361.4	$31,983.3	$78,652.1	$66,642.2	$187,919.3	$168,846.7	$453,859.1	$432,697.8	$1,013,322.1	$978,371.7	$1,056,365.7	$1,017,464.3
Alabama	259.5	236.2	534.7	512.6	1,332.6	1,222.5	4,130.5	3,948.6	7,830.2	7,667.2	9,929.9	9,675.1
Alaska	-	-	47.9	46.1	132.1	129.7	796.2	781.3	1,781.1	1,750.3	2,051.6	2,021.3
Arizona	82.1	74.2	266.4	254.2	717.3	668.3	3,262.0	3,186.4	8,292.7	8,068.1	8,704.2	8,444.2
Arkansas	115.9	106.6	197.5	188.6	651.8	609.5	2,018.9	1,930.4	5,764.1	5,575.8	6,551.2	6,329.6
California	2,965.9	2,419.0	6,923.6	6,069.2	16,777.4	15,291.5	49,558.1	46,911.1	118,853.7	114,644.8	127,796.7	122,445.5
Colorado	277.0	222.5	976.0	889.1	2,243.4	2,058.3	6,730.5	6,422.7	13,928.3	13,597.1	14,744.2	14,346.2
Connecticut	642.6	535.5	1,336.8	1,194.5	3,478.0	3,215.4	9,108.1	8,693.0	29,383.5	28,776.7	25,212.3	24,694.1
Delaware	306.2	293.6	696.1	676.2	1,318.6	1,276.4	2,217.5	2,168.4	5,734.8	5,629.1	5,510.7	5,311.3
Florida	342.6	286.6	1,147.3	1,039.3	3,625.6	3,381.7	13,328.6	12,482.9	42,437.4	41,254.0	41,301.9	39,951.5
Georgia	403.5	322.9	868.9	778.7	2,614.8	2,428.8	7,314.7	6,736.2	22,764.1	21,683.4	23,970.8	22,906.9
Hawaii	-	-	-	-	526.6	493.9	1,465.2	1,421.0	3,731.8	3,652.8	4,264.1	4,131.6
Idaho	76.4	71.0	147.1	142.1	379.6	369.7	1,313.0	1,291.8	2,815.5	2,766.0	2,997.1	2,962.9
Illinois	3,569.8	2,924.1	6,394.9	5,570.5	14,286.1	13,070.4	33,432.9	31,648.3	60,453.2	58,040.1	61,021.7	58,509.2
Indiana	950.5	686.8	1,759.1	1,432.3	3,409.7	2,943.3	9,820.1	9,334.9	16,097.9	15,767.6	22,094.5	21,535.5
Iowa	407.9	330.7	683.7	647.2	1,442.2	1,383.3	4,061.4	3,936.8	7,530.6	7,363.4	7,902.4	7,660.9
Kansas	401.9	301.3	582.7	534.0	1,186.1	1,128.6	3,936.9	3,770.2	8,226.1	7,892.8	9,025.6	8,663.1
Kentucky	812.3	282.1	1,541.0	647.3	2,541.0	1,314.1	5,272.0	3,928.0	8,650.9	8,299.3	9,603.6	9,224.6
Louisiana	357.4	291.8	698.2	610.7	1,639.9	1,542.3	5,498.7	5,334.5	7,662.9	7,319.0	10,060.7	9,722.9
Maine	117.5	107.8	192.9	183.4	470.4	461.2	1,144.3	1,111.0	3,074.5	3,007.2	3,223.6	3,124.1
Maryland[d]	1,068.1	842.1	1,937.5	1,652.3	5,426.3	4,951.9	13,111.1	12,470.9	30,493.2	29,812.9	31,181.7	30,588.1
Massachusetts	1,232.0	1,063.6	2,209.8	2,001.6	5,455.4	5,069.8	11,311.7	10,898.6	30,013.5	29,430.8	30,749.6	30,152.3
Michigan	2,564.5	1,876.0	5,010.8	3,586.9	13,871.7	11,201.4	26,864.1	25,528.0	[illegible],191.5	44,573.4	43,962.8	43,362.9
Minnesota	669.0	573.8	1,291.9	1,174.0	3,196.7	3,021.1	10,363.7	10,036.1	20,886.6	20,179.6	25,575.0	24,903.8
Mississippi	100.7	91.6	193.1	176.7	619.6	574.0	1,755.6	1,702.8	3,430.9	3,326.5	4,858.0	4,751.4
Missouri	1,096.2	892.3	1,916.9	1,672.6	4,782.8	4,342.7	11,581.5	10,973.5	23,775.2	22,915.6	25,267.3	24,306.0
Montana	78.9	72.1	145.0	136.1	273.2	257.6	828.4	792.9	1,615.3	1,571.4	1,703.3	1,636.4
Nebraska	278.2	224.4	484.8	430.2	1,031.8	937.1	2,976.0	2,833.5	6,183.3	6,004.1	6,479.2	6,310.5
Nevada	38.1	33.7	114.9	101.3	351.4	330.6	1,471.3	1,430.8	4,169.0	4,103.7	4,427.1	4,366.8
New Hampshire	71.5	63.8	152.8	146.3	447.7	432.7	1,266.7	1,234.3	4,147.2	4,080.8	3,930.9	3,871.8
New Jersey	1,151.1	937.9	2,442.8	2,114.8	6,670.0	6,061.0	16,775.4	16,061.0	48,219.4	47,462.1	48,867.3	47,077.2
New Mexico	55.4	50.5	177.7	170.0	367.9	351.0	1,240.4	1,206.9	2,781.4	2,682.0	2,978.5	2,871.7

Continued

C35. Federal Internal Revenue Collections by State[a] (continued)

Selected Fiscal Years 1949-1990

($Millions)

State	1949		1959		1969		1979		1989[b]		1990[b]	
	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes
New York	7,427.2	6,260.5	15,433.2	13,634.8	33,245.3	31,149.5	51,800.4	50,004.2	106,641.5	104,499.7	109,694.3	106,861.4
North Carolina	1,166.7	423.7	1,983.7	875.0	4,065.6	2,801.4	8,936.4	7,427.8	19,196.6	18,868.6	20,681.8	20,291.2
North Dakota	61.7	58.0	95.6	92.5	201.8	193.8	761.0	731.8	1,368.0	1,334.2	3,228.3	3,196.5
Ohio	2,626.3	2,148.0	5,047.4	4,405.8	12,407.0	11,317.0	27,411.8	26,920.4	45,252.0	43,391.0	47,522.2	45,610.8
Oklahoma	418.8	337.3	809.8	596.7	1,598.2	1,262.5	5,029.8	4,611.1	9,723.4	8,334.5	10,273.4	8,860.7
Oregon	298.8	275.8	491.9	468.6	1,288.3	1,238.6	4,863.9	4,676.1	8,621.8	8,456.4	9,683.1	9,489.1
Pennsylvania	3,213.4	2,578.4	5,392.8	4,307.5	11,110.9	10,007.3	24,948.8	23,712.1	50,372.0	48,900.0	51,062.4	49,360.8
Rhode Island	214.8	194.4	311.3	282.9	891.3	852.9	1,826.2	1,783.9	4,108.5	4,029.1	4,007.0	3,912.0
South Carolina	205.0	191.5	287.6	272.6	963.1	931.4	3,030.6	2,959.5	7,768.0	7,593.1	8,525.3	8,360.0
South Dakota	64.1	56.2	107.6	103.8	218.8	206.7	671.0	645.2	1,420.3	1,386.8	1,534.9	1,497.2
Tennessee	333.2	296.7	644.7	605.4	1,868.1	1,768.4	5,669.7	5,447.1	23,040.9	22,459.6	16,087.6	15,603.2
Texas	1,381.2	1,218.9	2,682.5	2,413.8	7,615.5	6,624.4	29,862.5	27,766.3	66,052.3	59,730.9	66,191.1	59,779.3
Utah	90.7	76.7	217.1	199.8	434.7	415.0	1,607.7	1,571.7	3,865.5	3,750.2	4,298.9	4,151.7
Vermont	40.7	36.2	78.1	70.6	211.6	202.5	506.6	496.2	1,614.3	1,580.2	1,609.0	1,564.3
Virginia	770.3	393.4	1,231.5	843.3	2,829.1	2,250.5	7,626.9	6,761.7	18,138.9	17,671.8	22,658.1	21,847.3
Washington	488.8	438.4	970.3	891.4	2,472.3	2,296.7	7,629.4	7,302.0	18,041.8	17,680.5	19,278.6	18,833.7
West Virginia	242.7	219.8	308.0	287.4	630.1	595.6	1,770.7	1,708.7	3,254.2	3,122.2	3,530.0	3,388.3
Wisconsin	788.2	629.9	1,409.5	1,241.9	3,363.7	3,070.3	8,777.3	8,366.1	16,887.2	16,542.2	17,953.9	17,635.9
Wyoming	38.8	35.0	77.8	69.1	145.5	129.6	640.6	593.0	1,108.4	965.0	1,237.9	1,089.4
Alaska (territory)	18.2	16.5	-	-	-	-	-	-	-	-	-	-
Hawaii (territory)	91.2	81.8	175.2	163.5	-	-	-	-	-	-	-	-
Other[e]	2.3	f	970.8	874.3	1,103.7	971.0	3,276.5	3,145.8	9,947.9	9,379.6	11,267.7	10,275.2

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[a] Collections in various states do not necessarily indicate the actual Federal tax burden on the residents of each state. For estimated tax burden by state, see Table C55.

[b] Data are not strictly comparable to prior years because amounts are classified according to state of taxpayer's residence; previously amounts were classified according to state where tax payments were made.

[c] For 1949 and 1959, excludes collections outside of states recognized as of fiscal year.

[d] Includes District of Columbia.

[e] Includes Puerto Rico, Canal Zone, Philippine Islands, other foreign countries, and undistributed.

[f] Less than $50,000.

Source: Treasury Department.

C36. Federal Individual Income Tax: Combined Normal and Surtax Rates

Selected Income Years 1913-1991[a]

Taxable		1913-		1919-	1922,	1925,	1932,	1934,	1936-	Taxable			
Income[b]		1915	1916	1917	1918	1921	1923[c]	1931[d]	1933	1935	1939	Income[b]	
Under	2	-	-	-	-	-	-	-	-	-	4%	Under	2
2-	4	-	-	2%	6%	4%	4%	-	4%	4%	4	2-	4
4-	5	1%	2%	4	6	4	4	1-1/2%	4	8	8	4-	5
5-	6	1	2	5	7	5	4	1-1/2	4	8	8	5-	6
6-	7.5	1	2	5	14	10	9	1-1/2	9	9	9	6-	7.5
7.5-	8	1	2	6	14	10	9	1-1/2	9	9	9	7.5-	8
8-	10	1	2	6	15	11	9	3	9	10	10	8-	10
10-	12	1	2	7	16	12	10	4	10	11	11	10-	12
12-	14	1	2	7,8	17	13	11	6	11	12	12	12-	14
14-	16	1	2	8,9	18	14	12	7	12	13	13	14-	16
16-	18	1	2	9	19	15	13	8	13	15	15	16-	18
18-	20	1	2	9	20	16	14	9	14	17	17	18-	20
20-	22	2	3	12	21	17	16	10	16	19	19	20-	22
22-	26	2	3	12	22, 23	18, 19	17, 18	11, 12	17, 18	21	21	22-	26
26-	28	2	3	12	24	20	19	12	19	23	23	26-	28
28-	30	2	3	12	25	21	20	13	20	23	23	28-	30
30-	32	2	3	12	26	22	21	13	21	23	23	30-	32
32-	36	2	3	12	27, 28	23, 24	23	14	23	25	25	32-	36
36-	40	2	3	12	29, 30	25, 26	24, 25	15	24, 25	25, 28	25, 28	36-	40
40-	44	2	4	16	31, 32	27, 28	26, 27	16	26, 27	28	28	40-	44
44-	48	2	4	16	33, 34	29, 30	28, 29	17	28, 29	31	31	44-	48
48-	52	2, 3	4	16	35, 36	31, 32	30, 31	18	30, 31	31, 34	31, 35	48-	52
52-	56	3	4	16	37, 38	33, 34	32, 33	19	32, 33	34	35	52-	56
56-	60	3	4	16	39, 40	35, 36	34, 35	20	34, 35	73	39	56-	60
60-	66	3	5	21	41-43	37-39	36-38	21, 22	36-38	37, 40	39, 43	60-	66
66-	70	3	5	21	44, 45	40, 41	39, 40	22	39, 40	40, 43	43, 47	66-	70
70-	74	3	5	21	46, 47	42, 43	41, 42	23	41, 42	43	47	70-	74
74-	76	3, 4	5	21	48	44	43	23	43	46	51	74-	76
76-	80	4	5	21	49, 50	45, 46	44, 45	23	44, 45	46	51	76-	80
80-	86	4	6	26	51-53	47-49	46-48	24	46-48	49	55	80-	86
86-	90	4	6	26	45, 55	50, 51	49, 50	24	49, 50	49	55	86-	90
90-	96	4	6	26	56-58	52-54	51-53	24	51-53	54	59	90-	96
96-	100	4	6	26	59, 60	55, 56	54, 55	24	54, 55	54	59	96-	100
100-	150	5	7	31	64	60	56	25	56	56	62	100-	150
150-	200	5	8	35	68	64	57	25	57	57	64	150-	200
200-	300	5, 6	9, 10	41, 46	72	68	58	25	58	58	66, 68	200-	300
300-	500	6	11	50	75	71	58	25	59, 60	59, 60	70, 72	300-	500
500-	1,000	7	12	54, 59	76	72	58	25	61, 62	61, 62	74, 76	500-	1,000
1,000-	1,500	7	13	65	77	73	58	25	63	63	77	1,000-	1,500
Over	1,500	7	14, 15	66, 67	77	73	58	25	63	63	77-79	Over	1,500

Continued

C36. Federal Individual Income Tax: Combined Normal and Surtax Rates (continued)

Selected Income Years 1913-1991[a]

Taxable Income[b]	1944, 1945	1952, 1953	1954-1963	1965-1976[e]	1977, 1978	1979 1981[f]	1982	1983	1984-1986[a]
Under .5	23%	22.20%	20%	14%	.	.	.	.	.
.5- 1	23	22.2	20	15	.	.	.	.	.
1- 1.5	23	22.2	20	16	.	.	.	.	.
1.5- 2	23	22.2	20	17	0, 14%	0, 14%	0,12%	0,11%	0,11%
2- 4	25	24.6	22	19	14-19	14-18	12-16	11-15	11-14
4- 6	29	29	26	22	19, 22	18, 21	16, 19	15, 17	14,16
6- 8	33	34	30	25	22, 25	21	19	17	16
8- 10	37	38	34	28	25, 28	24	22	19	18
10- 12	41	42	38	32	28,32	24,28	22, 25	19, 23	18, 22
12- 14	46	48	43	36	32, 36	28, 32	25, 29	23, 26	22, 25
14- 16	50	53	47	39	36, 39	32, 37	29, 33	26, 30	25, 28
16- 18	53	56	50	42	39, 42	37, 43	33, 39	30, 35	28, 33
18- 20	56	59	53	45	42, 45	43	39	35	33
20- 22	59	62	56	48	45, 48	43	39	35	33
22- 26	62	66	59	50	48, 50	43, 49	39, 44	35, 40	33, 38
26- 32	65	67	62	53	50, 53	49, 54	44, 49	40, 44	38, 42
32- 38	68	68	65	55	53, 55	54	49	44	42
38- 44	72	72	69	58	55, 58	54, 59	49, 50	44, 48	42, 45
44- 50	75	75	72	60	58, 60	59	50	48	45
50- 60	78	77	75	62	60, 62	59, 64	50	48, 50	45, 49
60- 70	81	80	78	64	62, 64	64	50	50	49
70- 80	84	83	81	66	64, 66	64	50	50	49
80- 90	87	85	84	68	66, 68	64, 68	50	50	49, 50
90- 100	90	88	87	69	68, 69	68	50	50	50
100- 150	92	90	89	70	69, 70	68, 70	50	50	50
150- 200	93	91	90	70	70	70	50	50	50
200- 300	94	92	91	70	70	70	50	50	50
300- 500	94	92	91	70	70	70	50	50	50
500- 1,000	94[g]	92[g]	91[g]	70	70	70	50	50	50
Over 1,000	94[g]	92[g]	91[g]	70[g]	70	70	50	50	50

1987 Taxable Income[b]	1987 Tax Rate[h]	1988-90 Taxable Income[b]	1988-90 Tax Rate[h]	1991 Taxable Income[b]	1991+ Tax Rate[h]
0-$3	11%	up to $29.75	15%	up to $34.00	15%
3-28	15	over 29.75	28	up to 82.15	28
28-45	28			over 82.15	31
45-90	35				
over 90	38.5				

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[a] For income years 1941-43, 1946-51 and 1964, see 1981 edition of Facts and Figures on Government Finance. Before 1934 all net income was subject to surtax; for 1934 and later years, net income less personal exemptions and credits for dependents was subject to surtax. For this table, in the years before 1934, normal tax rates were added to the surtax by including in "taxable income" for normal tax the exemptions for a married couple with one child. Beginning in 1948, rates shown apply only to married taxpayers filing joint returns who may split their income for tax purposes. In 1954, these income-splitting provisions were extended to a surviving spouse with dependent children. Special rates, not shown in the table, were provided for heads of households beginning in 1952 and for single persons beginning in 1971. For tax years beginning after December 31, 1984 (except 1987 and 1988) tax brackets are adjusted for inflation as measured by the Consumer Price Index.

[b] Thousands of dollars. From 1977-1986 taxable income excludes zero bracket amounts.

[c] The tax for 1923, computed at these rates, was reduced 25% by credit or refund under the Revenue Act of 1924.

[d] Normal tax rates for 1929 were reduced by one percentage point by Joint Resolution of Congress, No. 133, approved by the President on December 16, 1929.

[e] Excludes effect of surtax of 7.5%, 10%, and 2.5% in 1968, 1969, and 1970, respectively.

[f] For 1981, tax liability was reduced for all brackets by 1.25 percent under the Economic Recovery Tax Act of 1981.

[g] The maximum effective rates of the income tax on net income were as follows: 1944 and 1945, 90%; 1946 and 1947, 85.5%; 1948 and 1949, 77%; 1950, 80%; 1951, 87.2%; 1952 and 1953, 88%. Under the Internal Revenue Code of 1954, the maximum was 87% of taxable income. Maximum marginal tax rate on earned income was 60% in 1971 and 50% thereafter, under the Tax Reform Act of 1969. Maximum marginal tax rate on all taxable income is 50% under the Economic Recovery Tax Act of 1981.

[h] For joint returns. The Tax Reform Act of 1986 consolidated the rate schedule and lowered tax rates. Instead of the 14 rates that ranged from 11 to 50 percent in the 1986 income year, there is a five-bracket rate structure for income year 1987 ranging from 11 to 38.5 percent. Starting in the 1988 income year and continuing to 1991 there are only two rates of 15 and 28 percent. Most families with taxable income over $71,900 ($43,150 for single individuals) in 1988-90 and $78,400 ($47,050 for single individuals) in 1991 will be subject to an additional 5 percent surcharge, making their true marginal rate 33 percent.

Source: Commerce Clearing House, and Treasury Department.

C37. Federal Income Tax Liability[a] for Selected Income Groups

Selected Income Years 1954-1990

Adjusted Gross Income	1954-1963	1965	1970[b]	1975	1977-1987	1979-1980[c]	1982	1983	1984	1985	1986	1988	1989	1990
						Single Person, No Dependents								
$5,000	$818	$671	$683	$404	$279	$250	$216	$199	$193	$177	$161	$8	-	-
10,000	2,096	1,742	1,726	1,476	1,221	1,177	1,043	951	915	888	863	758	$735	$705
20,000	5,900	4,918	4,405	4,123	4,007	3,837	3,442	3,089	2,945	2,845	2,788	2,258	2,235	2,205
25,000	8,324	6,982	6,091	5,865	5,715	5,484	4,942	4,445	4,205	4,125	4,061	3,294	3,161	2,988
35,000	13,778	11,627	10,028	9,698	9,548	9,194	8,292	7,485	7,065	6,916	6,776	5,954	5,849	5,718
50,000	22,788	19,230	17,235	16,710	16,560	16,032	14,468	13,073	12,335	12,067	11,815	9,734	9,629	9,498
75,000	39,702	33,206	31,560	30,680	30,530	29,487	25,718	23,873	22,595	22,195	21,818	17,154	16,959	16,718
						Married Couple, 2 Dependents								
5,000	420	290	290	-300[d]	-500[d]	-500[d]	-500[d]	-500[d]	-500[d]	-550[d]	-550[d]	-700[d]	-700[d]	-700[d]
10,000	1,372	1,114	1,112	709	446	374	332	298	291	132[d]	96[d]	-858[d]	-910[d]	-953[d]
20,000	3,800	3,160	3,213	2,740	2,530	2,265	2,013	1,846	1,741	1,682	1,625	1,060	1,020	953
25,000	5,318	4,412	4,490	4,092	3,864	3,497	3,137	2,828	2,673	2,566	2,493	1,830	1,770	1,703
35,000	9,037	7,529	7,677	7,175	7,115	8,571	5,904	5,334	5,070	4,916	4,772	3,330	3,270	3,203
50,000	15,976	13,388	13,674	12,980	12,920	12,118	10,911	9,844	9,310	9,086	8,871	6,549	6,281	5,960
75,000	29,635	25,025	25,594	24,575	24,515	23,404	21,086	19,050	18,066	17,649	17,251	12,849	13,637	12,386

[a] Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10% of adjusted gross income, whichever is greatest.

[b] Includes surtax.

[c] Tax liabilities for 1981 were 98.75% of the 1980 tax liabilities.

[d] Refundable earned income credit.

Source: Treasury Department.

C38. Effective Rates[a] of Federal Income Tax Liability for Selected Income Groups

Selected Income Years 1954-1990

Adjusted Gross Income	1954-1963	1965	1970[b]	1975	1977-1978	1979-1980[c]	1982	1983	1984	1985	1986	1988	1989	1990
						Single Person, No Dependents								
$5,000	16.4%	13.4%	13.7%	8.1%	5.6%	5.0%	4.3%	4.0%	3.9%	3.5%	3.2%	0.2%	-	-
10,000	21.0	17.4	17.8	14.8	12.2	11.8	10.4	9.5	9.2	8.9	8.6	7.6	7.4%	7.1%
20,000	29.5	24.6	25.2	20.6	20.0	19.2	17.2	15.4	14.7	14.3	13.9	11.3	11.2	11.0
25,000	33.3	27.9	28.6	23.5	22.9	21.9	19.8	17.8	16.8	16.5	16.2	13.2	12.6	12.0
35,000	38.4	33.2	34.0	27.7	27.3	26.3	23.7	21.4	20.2	19.8	19.4	17.0	16.7	16.3
50,000	45.6	38.5	39.4	33.4	33.1	32.1	28.9	26.1	24.7	24.1	23.6	19.5	19.3	19.0
75,000	52.9	44.3	45.4	40.9	40.7	39.3	34.3	31.8	30.1	29.6	29.1	22.9	22.6	22.3
						Married Couple, 2 Dependents								
$5,000	8.4%	5.8%	5.5%	-6.0%[d]	-6.0%[d]	-10.0%[d]	-10.0%[d]	-10.0%[d]	-10.0%[d]	-11.0%[d]	-11.0%[d]	-14.0%[d]	-14.0%[d]	-14.0%[d]
10,000	13.7	11.1	11.2	7.1	4.5	3.7	3.2	3.0	2.9	-1.3[d]	1.0[d]	-8.6[d]	-9.1[d]	-9.5[d]
20,000	19.0	15.8	16.1	13.7	12.6	11.3	10.1	9.2	8.7	8.4	8.1	5.4	5.1	4.8
25,000	21.3	17.6	19.0	16.4	15.5	14.0	12.5	11.3	10.7	10.3	10.0	7.3	7.1	6.8
35,000	25.8	21.5	21.9	20.5	20.3	18.8	16.9	15.2	14.5	14.0	13.6	9.5	9.3	9.2
50,000	32.0	26.8	27.3	26.0	25.9	24.2	21.8	19.7	18.6	18.2	17.7	13.1	12.6	11.9
75,000	39.5	33.4	34.1	32.8	32.7	31.2	28.1	25.4	24.1	23.5	23.0	17.1	16.8	16.5

[a] Tax liability as shown in Table C37 divided by stated income.

[b] Includes surtax.

[c] Tax rates for 1981 were 98.75% of the 1980 tax rates.

[d] Refundable earned income credit.

Source: Treasury Department.

C39. Federal Individual Income Tax Data

Selected Calendar Years 1960-1989[a]

($Millions)

Item	1960	1965	1970	1975	1980	1985	1987	1988	1989
Number of returns (000)	61,028	67,596	74,280	82,229	93,902	101,660	106,996	109,708	112,280
Adjusted gross income[b]	$315,466	$429,201	$631,693	$947,785	$1,613,731	$2,305,951	$2,773,824	$3,083,020	$3,291,413
Itemized deductions	35,313	50,730	88,178	122,281	218,028	405,024	392,020	395,216	424,687
Exemptions	105,183	114,445	127,531	159,141	227,569	253,720	408,773	430,771	448,100
Taxable income	171,628	255,082	401,154	595,493	1,279,985	1,820,741	1,850,597	2,069,967	2,198,730
Total statutory adjustments	n.a.	3,143	7,665	15,102	28,614	95,082	30,116	28,202	24,579
Income tax liability	39,464	49,530	83,909	124,526	250,341	325,710	369,203	412,870	439,427
Sources of adjusted gross income:									
Salaries and wages	257,918	347,150	531,884	795,399	1,349,843	1,928,201	2,163,906	2,337,984	2,467,498
Business and profession[c]	21,072[d]	24,589	30,554	39,421	55,129	78,773	105,461	126,323	130,911
Farm[c]	e	3,395	2,789	3,563	-1,792	-12,005	-1,323	-1,177	148
Partnership[c]	8,966	10,606[f]	12,638[f]	12,811[f]	10,099[f]	-2,527[f]	24,314[f]	57,090	72,989
Small business corporations[c]	g	g	g	g	g	g	g	g	g
Sales of capital assets[c]	5,300	10,181	9,007	14,072	30,029	68,278	137,399	153,768	144,141
Sales of property other than capital assets[c]	-83	-39	-110	136	76	1,527	-	-	-
Dividends after exclusion	9,530	12,961	15,807	21,892	38,761	55,046	68,791	77,330	82,124
Interest received	5,057	11,296	22,021	43,434	102,009	182,109	168,966	186,962	215,921
Pensions and annuities	1,617	3,569	7,879	20,867	43,340	95,096	124,755	138,786	149,430
Rents[c]	2,728	2,454	2,426	3,433	200	-19,822	-15,762	-11,864	-7,343
Royalties[c]	584	621	806	1,769	3,905	6,858	3,672	3,713	3,797
Estates and trusts[c]	635	-	1,449	2,584	4,580	9,730	4,324	4,094	3,947
State income tax refunds	-	h	h	1,450	3,630	8,553	-	-	-
Alimony	2,474[i]	5,592[j]	2,206[j]	725	1,422	2,884	-	-	-
Unemployment compensation	-	-	-	-	2,082	6,358	12,287	11,827	12,103
Other income less loss	h	h	h	1,340	-579	-19,426	-	-	-
Tax credits	445	615	387	8,070	7,216	10,248	6,329	7,047	5,919
Additional tax for tax preferences	-	-	122	144	1,263	3,793	1,675	1,028	651

[a] Data for 1989 are preliminary.

[b] Adjusted gross income less deficit.

[c] Net gain, net income, or net profit minus net loss.

[d] Includes "Farm."

[e] Included in "Business and profession."

[f] Includes "Small business corporations."

[g] Included in "Partnership."

[h] Included in "Alimony."

[i] Includes "Other income less loss."

[j] Includes "State income tax refunds" and "Other income less loss."

Source: Treasury Department.

C40. Income and Tax Liability on Federal Individual Income Tax Returns by Income Class[a]

Selected Years 1916-1988

($Millions)

	Under $10,000[b]			$10,000 under $50,000			$50,000 under $100,000			$100,000 and over		
Year	Number of Returns	Income	Income Tax Liability	Number of Returns	Income	Income Tax Liability	Number of Returns	Income	Income Tax Liability	Number of Returns	Income	Income Tax Liability
1916	307,702	$1,662	$7	104,614	$2,058	$23	10,452	$723	$16	6,633	$1,856	$127
1918	4,265,508	11,540	238	145,111	2,715	273	9,996	680	147	4,499	990	470
1920	7,033,824	18,343	264	210,378	3,856	327	12,093	810	164	3,649	727	321
1924	7,109,980	18,896	76	238,277	4,455	187	15,816	1,067	137	5,715	1,238	304
1928	3,688,730	12,553	36	338,937	6,364	219	27,207	1,858	194	15,977	4,451	714
1933	3,621,420	8,399	72	94,066	1,742	107	6,021	401	57	2,051	467	138
1939	7,424,307	18,459	174	196,699	3,497	305	9,272	618	147	2,921	618	302
1944	46,286,469	102,539	10,763	595,948	10,719	3,432	28,963	1,926	1,022	8,210	1,531	999
1948	50,533,412	137,390	8,918	1,143,280	20,210	3,768	52,725	3,516	1,247	16,280	3,057	1,509
1952	54,311,136	179,337	17,682	1,712,673	29,085	6,534	65,403	4,341	1,811	17,877	3,324	1,776
1954	54,177,685	188,191	16,716	2,039,909	33,830	6,537	70,400	4,656	1,709	18,710	3,559	1,704
1956	55,686,142	210,254	19,604	3,000,654	47,977	8,957	89,170	5,905	2,129	22,877	4,447	2,042
1958	54,875,502	214,354	20,005	3,711,028	57,479	10,319	91,715	6,050	2,107	22,679	4,283	1,905
1960	55,274,088	226,825	21,636	5,192,825	78,132	13,441	101,272	6,661	2,273	24,523	4,940	2,113
1962	55,210,606	233,407	22,680	6,931,263	102,993	17,244	121,552	7,984	2,685	27,174	5,477	2,294
1964	55,465,669	242,683	20,613	9,281,886	137,629	20,383	159,229	10,463	3,204	36,501	7,437	2,953
1966	56,752,667	250,363	20,667	13,136,210	194,840	26,969	218,382	14,380	4,229	53,166	10,689	4,223
1968	55,277,521	245,422	22,635	18,067,170	273,931	40,762	301,794	19,983	6,205	82,223	16,969	7,036
1970	50,611,101	230,611	20,294	23,240,062	363,603	51,269	350,978	23,107	6,646	77,690	14,372	5,700
1971	48,598,527	221,769	17,030	25,482,168	408,033	54,331	404,692	26,695	7,314	91,020	17,123	6,733
1972	48,139,166	218,131	15,469	28,835,251	474,360	61,389	483,677	31,983	8,528	114,636	21,501	8,190
1973	47,619,350	212,338	15,505	32,340,931	551,350	73,170	596,663	39,382	10,367	135,643	24,077	9,040
1974	47,353,290	210,788	15,965	35,119,936	619,018	84,184	700,528	46,275	12,232	166,436	29,502	11,225
1975	44,854,767	199,922	11,926	36,407,204	663,711	87,002	781,406	51,551	13,362	185,955	32,601	12,236
1976	43,828,707	197,134	10,997	39,666,745	754,441	99,070	948,034	62,416	16,257	226,903	39,905	15,478
1977	42,605,454	192,279	9,117	42,609,849	841,847	112,170	1,140,784	74,932	19,392	278,553	49,434	19,119
1978	41,821,473	191,392	9,504	46,124,857	952,059	130,578	1,471,406	96,283	24,380	353,815	62,713	23,770
1979	40,528,425	188,206	8,952	49,824,396	1,069,617	143,811	1,889,878	123,163	29,811	451,603	84,409	31,921
1980	38,426,526	173,545	8,479	52,346,752	1,169,791	163,232	2,568,427	165,928	39,758	560,764	104,468	38,872
1981	36,274,740	162,194	8,039	54,871,125	1,271,184	181,766	3,472,117	221,152	51,495	666,831	124,829	44,550
1982	35,142,933	170,617	7,309	55,602,781	1,310,571	171,576	3,804,140	241,594	50,655	747,648	148,572	48,933
1983	34,529,701	146,660	6,204	56,506,800	1,348,926	160,654	4,425,812	282,263	53,877	831,321	172,940	55,350
1984	33,692,123	133,073	6,282	59,034,486	1,430,526	163,341	5,707,146	364,336	66,114	1,004,953	211,968	66,184
1985	32,221,027	134,352	5,589	60,407,162	1,484,857	165,430	6,907,057	441,598	78,068	1,221,813	261,082	79,648
1986	32,555,710	120,071	5,404	61,024,903	1,511,801	166,680	7,974,601	513,758	88,740	1,489,956	336,050	106,453
1987	33,376,774	122,055	4,957	61,391,239	1,530,614	147,467	10,174,636	659,477	101,150	2,053,621	461,678	115,628
1988	33,286,228	116,389	4,624	62,493,885	1,574,196	150,097	11,424,561	746,920	110,026	2,503,603	645,514	148,123

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[a] Income shown is adjusted gross income for 1944-1988 and net income for 1916-1943. Includes data for fiduciary returns for 1916-1939. Nontaxable returns are included throughout.

[b] Prior to 1944, the major influence on the number of returns, etc., in this income class is the level of personal exemptions and filing requirements. The history of personal exemptions is shown in Table C34.

Source: Treasury Department.

C41. Relationship of Personal Income and Taxable Income

Selected Calendar Years 1950-1988

($Billions)

Item		1950	1960	1970	1986	1987	1988
Personal income		$226.1	$399.7	$801.3	$3,531.1	$3,777.6	$4,070.8
Deduct:	Portion of personal income not included in adjusted gross income	32.9	72.8	172.8	1,103.2	1,090.0	1,151.6
	Transfer payments	14.6	27.0	73.0	437.5	454.3	486.3
	Other labor income	3.5	11.0	31.4	192.5	208.9	221.2
	Income in kind and imputed income	9.4	20.3	38.2	70.0	91.9	87.4
	Other types of personal income	5.3	14.6	30.2	403.2	334.9	356.6
Add:	Portion of adjusted gross income not included in personal income	9.0	19.5	49.2	403.2	452.2	534.5
	Employee and self-employed persons' contributions for social insurance	2.9	9.3	28.0	161.1	172.9	194.1
	Net gain from sale of assets	2.9	5.3	9.0	137.4	134.2	154.5
	Other types of income[a]	3.3	4.9	12.2	104.5	145.0	185.9
Equals:	Adjusted gross income of all individuals, estimated from personal income	202.3	346.4	677.7	2,830.8	3,139.8	3,453.7
Less:	Difference between BEA and IRS estimates of adjusted gross income[b]	23.1	30.9	46.0	306.3	351.8	356.4
Equals:	Adjusted gross income reported on individual returns[c]	179.1	315.5	631.7	2,522.5	2,788.0	3,097.3
Less:	Adjusted gross income reported on nontaxable returns[c]	20.6	18.3	21.4	40.8	14.2	14.3
Equals:	Adjusted gross income reported on taxable returns[c]	158.5	297.2	610.3	2,481.7	2,773.8	3,083.0
Less:	Deductions on taxable returns	19.0	44.5	102.6	-	-	-
	(a) Standard deductions	10.1	11.7	18.4	-	-	-
	(b) Itemized deductions	8.9	32.8	84.1	447.1[d]	392.0[d]	395.2[d]
Less:	Exemptions on taxable returns	55.2	81.2	107.0	87.6	531.2	617.8
Plus:	Tax preferences adjustment	-	-	0.1	[e]	[e]	[e]
Plus:	Unused zero-bracket amount	-	-	-	[e]	[e]	[e]
Equals:	Taxable income on taxable returns	84.3	171.5	400.9	1,947.0	1,850.6	2,070.0

[a] Largely taxable private pensions.

[b] Department of Commerce, Bureau of Economic Analysis; and Internal Revenue Service estimates.

[c] Net of deficits.

[d] Excess itemized deductions only; i.e., total itemized deductions less the zero-bracket amount.

[e] Included in taxable income.

Source: Department of Commerce, Bureau of Economic Analysis; and Treasury Department, Internal Revenue Service.

C42. Relationship of Federal Individual Income Tax to Alternative Measures of Income

Calendar Years 1948-1989

(Dollar Figures in Billions)

Calendar Year	Adjusted Personal Income	Gross Income	Income Tax Base		Income Tax After Credits			
			Amount	As percent of Personal Income	Amount	As a Percent of		
						Personal Income	Adjusted Gross Income	Tax Base
1948	$209.2	$163.6	$74.7	35.7 %	$15.4	7.4 %	9.4 %	20.6 %
1949	206.4	160.6	71.6	34.7	14.5	7.0	9.0	20.3
1950	228.1	179.1	84.3	37.0	18.4	8.1	11.6	21.8
1951	256.5	202.4	97.1	37.9	24.2	9.4	13.2	24.9
1952	273.8	215.3	107.4	39.2	27.8	10.2	14.1	25.9
1953	290.5	228.7	115.5	39.8	29.4	10.1	14.0	25.5
1954	293.0	229.2	115.2	39.3	26.7	9.1	12.7	23.2
1955	314.2	248.5	127.9	40.7	29.6	9.4	12.9	23.1
1956	337.2	267.8	141.4	41.9	32.7	9.7	13.1	23.1
1957	356.3	280.4	149.2	41.9	34.4	9.7	13.1	23.1
1958	367.1	281.2	149.2	40.6	34.3	9.3	13.1	23.0
1959	390.7	305.1	166.4	42.6	38.6	9.9	13.4	23.2
1960	409.4	315.5	171.5	41.9	39.5	9.6	13.3	23.0
1961	426.0	329.9	181.6	42.6	42.2	9.9	13.6	23.2
1962	453.2	348.7	195.0	43.0	44.9	9.9	13.6	23.0
1963	476.3	368.8	208.6	43.8	48.2	10.1	13.8	23.1
1964	510.2	396.7	229.3	44.9	47.2	9.3	12.6	20.6
1965	552.0	429.2	254.3	46.1	49.5	9.0	12.1	19.5
1966	600.8	468.5	285.5	47.5	56.1	9.3	12.5	19.6
1967	644.5	504.8	314.3	48.8	62.9	9.8	12.9	20.0
1968	707.2	554.4	352.0	49.8	76.6	10.8	14.2	21.8
1969	772.9	603.5	388.2	50.2	86.6	11.2	14.7	22.3
1970	831.8	631.7	401.2	48.2	83.8	10.1	13.7	20.9
1971	894.0	673.6	413.4	46.2	85.2	9.5	13.1	20.6
1972	981.6	746.0	444.6	45.3	93.4	9.5	13.0	21.0
1973	1,101.7	827.1	510.6	46.3	107.9	9.8	13.5	21.1
1974	1,210.1	905.5	572.4	47.3	123.5	10.2	14.0	21.6
1975	1,313.4	947.8	595.5	45.3	124.4	9.5	13.8	20.9
1976	1,451.4	1,053.9	669.4	46.1	140.8	9.7	14.0	21.0
1977	1,607.5	1,158.5	905.9	56.4	158.5	9.9	14.4	17.5
1978	1,812.4	1,302.4	1,027.3	56.7	186.7	10.3	15.0	18.2
1979	2,034.0	1,465.4	1,127.5	55.4	213.3	10.5	15.2	18.9
1980	2,258.5	1,613.7	1,280.0	56.7	249.1	11.0	16.0	19.5
1981	2,520.9	1,772.6	1,383.7	54.9	282.3	11.2	16.4	20.4
1982	2,670.8	1,852.1	1,445.7	54.1	276.1	10.3	15.3	19.1
1983	2,838.6	1,942.6	1,516.3	53.4	271.7	9.6	14.3	17.9
1984	3,108.7	2,139.9	1,701.4	54.7	297.4	9.6	14.2	17.5
1985	3,325.3	2,306.0	1,820.7	54.8	321.9	9.7	14.0	17.7
1986	3,526.2	2,481.7	1,947.0	55.2	360.6	10.2	14.5	18.5
1987	3,777.6	2,773.8	1,850.6	49.0	367.5	9.7	13.2	19.9
1988	4,070.8	3,083.0	2,070.0	49.0	411.8	10.1	13.4	19.9
1989[a]	4,384.3	3,291.4	2,198.7	50.2	438.8	10.0	13.3	20.0

[a] Data for 1989 are preliminary.

Source: Treasury Department, Department of Commerce, and Tax Foundation computations.

C43. Federal Income Taxes Generated Measured by Adjusted Gross Income Class

Tax Years 1979-1989[a]

Adjusted Gross Income Class	Income Level		Percent of Tax Paid		Average Tax	
	1979	1989	1979	1989	1979	1989
Highest 5%	$39,000 or more	$77,568 or more	37.6 %	43.6 %	$17,407	$35,541
Highest 10%	32,710 or more	61,780 or more	49.5	54.5	11,456	22,226
Highest 25%	21,760 or more	37,064 or more	73.1	76.5	6,769	12,470
Highest 50%	11,870 or more	18,852 or more	93.2	93.9	4,315	7,658
Lowest 50%	11,869 or less	18,851 or less	6.8	6.1	313	496
Lowest 25%	5,565 or less	8,465 or less	0.5	0.7	46	122
Lowest 10%[b]	2,212 or less	3,047 or less	c	c	9	43

1989 Income and Tax Data

Adjusted Gross Income Class	Total Individual Returns (thousands)	Total Adjusted Gross Income ($billions)	Percentage of Adjusted Gross Income	Average Tax Rate
Highest 5%	5,614	$933.7	28.4%	21.4%
Highest 10%	11,228	1,278.8	38.9	19.5
Highest 25%	28,070	2,067.5	62.8	18.9
Highest 50%	56,140	2,833.1	86.1	15.2
Lowest 50%	56,140	458.3	13.9	6.1
Lowest 25%	28,070	82.5	2.5	4.1
Lowest 10%[b]	11,228	-13.8	--	--

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[a] Data for 1989 are preliminary.

[b] Includes returns showing no adjusted gross income.

[c] Less than .1 percent.

Source: Tax Foundation computations based on Statistics of Income, Internal Revenue Service, U.S. Department of the Treasury.

C44. Federal Individual Income Tax Returns and Related Data by State

Income Year 1989

(Dollar Amounts in thousands)

State	Number of Returns		Adjusted Gross Income	Total Tax Liability		
					Average	
	With tax liability	With no tax liability		Amount	Per taxable return	Per capita[a]
Total[b]	94,081,688	19,160,392	$3,250,669,292	$453,493,931	$4,820	$1,827
Alabama	1,306,866	363,135	40,953,727	5,158,165	3,946	1,253
Alaska	285,996	27,509	8,367,174	1,302,720	4,555	2,472
Arizona	1,256,396	316,730	41,173,935	5,299,806	4,218	1,490
Arkansas	741,760	211,763	20,693,073	2,506,137	3,378	1,042
California	10,980,027	2,505,580	428,913,734	60,679,215	5,526	2,088
Colorado	1,287,433	246,038	42,447,900	5,772,313	4,483	1,740
Connecticut	1,504,884	173,063	63,645,158	10,167,402	6,756	3,139
Delaware	279,240	44,926	9,842,474	1,351,750	4,840	2,009
Florida	4,888,055	1,082,784	169,688,335	25,034,769	5,121	1,976
Georgia	2,296,244	524,030	76,935,880	10,116,957	4,405	1,572
Hawaii	467,371	75,572	15,851,813	2,177,174	4,658	1,958
Idaho	333,362	75,839	9,649,104	1,201,016	3,602	1,184
Illinois	4,469,615	826,367	162,700,520	24,165,951	5,406	2,073
Indiana	2,068,785	421,700	65,784,634	8,742,593	4,225	1,563
Iowa	1,056,142	192,579	30,584,442	3,971,919	3,760	1,399
Kansas	924,765	173,572	29,761,093	4,154,205	4,492	1,653
Kentucky	1,204,463	291,636	36,215,257	4,644,028	3,855	1,246
Louisiana	1,252,078	394,375	38,354,212	5,018,008	4,007	1,145
Maine	484,885	83,503	14,337,811	1,808,122	3,728	1,480
Maryland	2,019,035	295,391	76,934,281	10,720,245	5,309	2,284
Massachusetts	2,630,568	325,905	96,339,543	14,139,090	5,374	2,391
Michigan	3,488,858	655,861	121,711,416	16,806,803	4,817	1,812
Minnesota	1,744,696	249,670	57,353,862	7,643,842	4,381	1,756
Mississippi	724,282	271,415	20,784,199	2,432,710	3,358	928
Missouri	1,886,457	382,119	59,895,558	8,124,862	4,306	1,575
Montana	277,896	71,411	7,517,876	979,813	3,525	1,216
Nebraska	609,210	112,550	17,773,115	2,349,704	3,856	1,459
Nevada	489,002	94,406	17,175,259	2,562,152	5,239	2,306
New Hampshire	487,507	65,583	17,145,953	2,463,817	5,053	2,226
New Jersey	3,370,562	461,740	137,226,543	20,772,128	6,162	2,685
New Mexico	487,895	155,595	14,547,844	1,772,913	3,633	1,160
New York	7,034,284	1,145,405	275,422,642	40,309,231	5,730	2,246
North Carolina	2,476,455	525,821	77,688,926	9,997,526	4,037	1,521
North Dakota	234,396	45,513	6,154,757	799,317	3,410	1,211
Ohio	4,241,782	774,902	133,501,983	17,740,229	4,182	1,626
Oklahoma	1,034,084	264,106	31,060,146	4,012,707	3,880	1,245
Oregon	1,045,128	226,037	33,361,153	4,327,741	4,140	1,535
Pennsylvania	4,668,592	837,056	153,471,041	21,436,087	4,591	1,780
Rhode Island	414,698	61,330	13,698,028	1,884,733	4,544	1,889
South Carolina	1,205,268	307,645	36,548,640	4,410,132	3,659	1,256
South Dakota	249,104	55,951	6,490,107	858,627	3,446	1,201
Tennessee	1,721,749	412,567	53,532,682	7,222,309	4,194	1,462
Texas	5,642,172	1,595,249	191,165,392	27,691,584	4,907	1,630
Utah	542,724	118,717	16,766,778	1,932,021	3,559	1,132
Vermont	231,335	36,182	7,102,811	935,899	4,045	1,651
Virginia	2,464,438	399,106	88,219,678	12,066,851	4,896	1,979
Washington	1,903,285	328,935	65,106,425	9,351,678	4,913	1,964
West Virginia	551,750	136,659	16,192,043	1,996,890	3,619	1,075
Wisconsin	1,911,996	309,742	59,257,300	7,645,959	3,998	1,571
Wyoming	165,216	35,488	5,220,416	738,713	4,471	1,555
District of Columbia	268,305	54,323	10,030,094	1,513,769	5,641	2,506

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[a] Per capita figures by state based on resident population as of July 1, 1988; for total U.S. based on total U.S. population (including armed forces overseas) as of July 1, 1988.

[b] Total includes returns with addresses outside the United States.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

C45. Median Incomes, Before and After Direct Federal Taxes and Inflation

Calendar Years 1959-1991

Year	Median Family Income[a]	Direct Federal Taxes: Income Tax[b]	Direct Federal Taxes: Social Security	Direct Federal Taxes: Total	After-Tax Income: Current Dollars	After-Tax Income: 1967 Dollars[c]
1959	$5,661	$475	$120	$595	$5,066	$5,803
1960	5,847	501	144	645	5,202	5,865
1961	6,051	534	144	678	5,373	5,997
1962	6,202	558	150	708	5,494	6,064
1963	6,469	599	174	773	5,696	6,212
1964	6,724	539	174	713	6,011	6,470
1965	6,914	515	174	689	6,225	6,587
1966	7,463	597	277	874	6,589	6,779
1967	7,883	658	290	948	6,935	6,935
1968	8,444	802	343	1,145	7,299	7,005
1969	9,277	958	374	1,332	7,945	7,236
1970	9,750	939	374	1,313	8,437	7,255
1971	10,314	933	406	1,339	8,975	7,399
1972	11,152	982	468	1,450	9,702	7,743
1973	11,895	1,098	632	1,730	10,165	7,637
1974	13,004	1,267	761	2,028	10,976	7,431
1975	14,156	1,172	825	1,997	12,159	7,543
1976	15,016	1,388	878	2,266	12,750	7,478
1977	15,949	1,466	933	2,399	13,550	7,466
1978	17,318	1,717	1,048	2,765	14,553	7,448
1979	19,048	1,881	1,168	3,049	15,999	7,359
1980	20,586	2,143	1,262	3,405	17,181	6,962
1981	21,462	2,267	1,427	3,694	17,768	6,523
1982	23,036	2,342	1,543	3,885	19,151	6,624
1983	23,943	2,277	1,604	3,881	20,062	6,723
1984	25,415	2,395	1,703	4,098	21,317	6,852
1985	25,992	2,466	1,832	4,298	21,694	6,733
	Two-Earner Median Family Income[d]					1991 Dollars[f]
1980	29,627	4,050	1,816	5,866	23,761	39,044
1981	32,224	4,386	2,143	6,529	25,695	38,274
1982	34,515	4,450	2,313	6,763	27,752	38,939
1983	36,106	4,300	2,419	6,719	29,387	39,950
1984	38,713	4,634	2,710	7,344	31,369	40,879
1985	40,593	4,787	2,862	7,649	32,944	41,456
1986	42,492	5,158	3,038	8,196	34,296	42,369
1987	44,536	5,291	3,184	8,475	36,061	42,981
1988	46,658	5,618	3,504	9,122	37,536	42,962
1989	49,090	6,022	3,687	9,709	39,381	43,002
1990	52,011	6,527	3,979	10,506	41,505	42,998
1991[e]	53,265	6,493	4,075	10,568	42,697	42,697

[a] Median income for all families with one earner employed full-time, year-round.

[b] Married couple filing joint return, two children.

[c] Adjusted by Consumer Price Index, (1967 = 100).

[d] Median income for all married-couple families with wife in paid labor force.

[e] Estimate by Tax Foundation.

[f] Adjusted by consumer price index, estimated 3.6% inflation in 1991.

Source: Department of Commerce, Bureau of the Census; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

C46. Federal Corporation Income Tax Data[a]

Selected Income Years 1939-1988[b]

Item	1939	1949	1959	1969	1979	1981	1985	1986	1987	1988
					Thousands					
Total number of returns	470	615	1,074	1,659	2,557	2,812	3,277	3,429	3,612	3,563
Return with net income	199	385	671	1,046	1,586	1,597	1,820	1,908	1,995	1,909
Returns with no net income	270	230	404	613	970	1,215	1,457	1,521	1,617	1,654
					$Millions					
Total compiled receipts	$132,878	$393,450	$816,800	$1,680,483	$5,588,689	$7,026,352	$8,398,278	$8,669,379	$9,580,721	$10,264,867
Returns with net income	105,658	350,169	719,416	1,461,061	4,880,972	5,461,362	6,420,237	6,679,366	7,246,440	8,167,955
Return with no net income	27,220	43,281	97,384	219,422	707,717	1,564,990	1,978,041	1,990,013	2,334,281	2,096,912
Total net income	6,735	28,195	46,787	80,219	284,616	213,649	240,119	269,530	465,235	565,851
Returns with net income	8,827	30,577	51,651	93,433	321,650	301,441	363,867	408,860	328,224	383,202
Returns with no net income (deficit)	2,092	2,382	4,864	13,214	37,034	87,792	123,748	139,330	137,011	142,868
Total dividends paid[c]	5,747	9,569	16,242	32,951	86,614	120,295	n.a.	n.a.	n.a.	n.a.
Return with net income	5,562	9,409	15,797	31,827	82,396	110,555	n.a.	n.a.	n.a.	n.a.
Return with no net income	184	160	445	1,124	4,218	9,740	n.a.	n.a.	n.a.	n.a.
Total tax liability	1,232	9,817	22,525	33,477	65,888	58,445	63,348	73,876	86,969	95,896[d]

[a] Active corporations only.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Dividends paid in cash and assets other than own stock.

[d] Amount due after credits, including U.S. possessions tax credits of $2,318 million and foreign tax credits of $27,068 million.

Source: Treasury Department.

C47. Federal Corporation Income Tax Rates
Income Years 1909-1991

Year	Rate Brackets or Exemptions	Rate[a] (Percent)
1909-1913	$5,000 exemption	1
1913-1915	No exemption after March 1, 1913	1
1916	None	2
1917	None	6
1918	$2,000 exemption	12
1919-1921	$2,000 exemption	10
1922-1924	$2,000 exemption	12.5
1925	$2,000 exemption	13
1926-1927	$2,000 exemption	13.5
1928	$3,000 exemption	12
1929	$3,000 exemption	11
1930-1931	$3,000 exemption	12
1932-1935	None	13.75
1936-1937	Graduated normal tax ranging from—	
	First $2,000	8
	Over $40,000	15
	Graduated surtax on undistributed profits ranging from—	7-27
1938-1939	First $25,000	12.5-16
	Over $25,000	19[b]
1940	First $25,000	14.85-18.7
	$25,000 to $31,964.30	38.3
	$31,964.30 to $38,565.89	36.9
	Over $38,565.89	24
1941	First $25,000	21-25
	$25,000 to $38,461.54	44
	Over $38,461.54	31
1942-1945	First $25,000	25-29
	$25,000 to $50,000	53
	Over $50,000	40
1946-1949	First $25,000	21-25
	$25,000 to $50,000	53
	Over $50,000	38
1950	First $25,000	23
	Over $25,000	42
1951	First $25,000	28.75
	Over $25,000	50.75

Continued

C47. Federal Corporation Income Tax Rates (continued)

Income Years 1909-1991

Year	Rate Brackets or Exemptions	Rate[a] (Percent)
1952-1963	First $25,000	30%
	Over $25,000	52
1964	First $25,000	22
	Over $25,000	50
1965-1967	First $25,000	22
	Over $25,000	48
1968-1969	First $25,000	24.2[c]
	Over $25,000	52.8[c]
1970	First $25,000	22.55[c]
	Over $25,000	49.2[c]
1971-1974	First $25,000	22
	Over $25,000	48
1975-1978	First $25,000	20
	Next $25,000	22
	Over $50,000	48
1979-1981	First $25,000	17
	$25,000 to $50,000	20
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1982	First $25,000	16
	$25,000 to $50,000	19
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1983-1986	First $25,000	15
	$25,000 to $50,000	18
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1987-1991[d]	First $50,000	15
	$50,000 to $75,000	25
	Over $75,000[e]	34

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[a] In addition to the rates shown, certain types of "excess profits" levies were in effect in 1917-1921, 1933-1945, and 1950-1953.

[b] Less adjustments: 14.025% of dividends received and 2.5% of dividends paid.

[c] Includes surcharge of 10% in 1968 and 1969 and 2.5% in 1970.

[d] Rates shown effective for tax years beginning on or after July 1, 1987. Income in taxable years that include July 1, 1987 (other than as the first of such year) is subject to a blended rate.

[e] An additional 5% tax is imposed on a corporation's taxable income in excess of $100,000 up to a $335,000 maximum, making the marginal rate 39%. Maximum additional tax is $11,750; this provision phases out the benefit of graduated rates for corporations with taxable income between $100,000 and $335,000; corporations with income above $335,000, in effect, pay a flat tax at a 34% rate.

Source: Treasury Department, Office of Tax Analysis.

C48. Income on Federal Corporation Income Tax Returns by Income Class[a]

Selected Income Years 1939-1988[b]

Income Subject to Tax ($Thousands)	1939		1949		1959		1969		1985[c]		1988	
	Number of Returns	Net Income ($Millions)	Number of Returns	Net Income ($Millions)	Number of Returns	Net Income ($Millions)	Number of Returns	Net Income ($Millions)	Number of Returns	Net Income ($Millions)	Number of Returns	Net Income ($Millions)
Total	199,479	$8,827	384,772	$30,577	670,581	$51,651	778,290	$83,878	1,015,325	$257,512	2,999,896	$383,099
Under 5[d]	131,275	170	185,907	309	314,233	470	296,318	821	911,004	22,924	853,950	18,881
5 under 25	43,758	512	123,432	1,543	232,847	2,899	297,287	4,389				
25 under 100	15,705	775	50,014	2,424	90,891	4,036	136,234	6,785	63,201	12,114	57,513	10,042
100 under 250	4,649	718	14,324	2,218	18,141	2,771	28,621	4,784	21,747	11,784	21,819	11,520
250 under 500	1,885	662	5,173	1,812	6,576	2,293	9,702	3,685	8,574	9,673	8,599	9,213
500 under 1,000	1,046	729	2,766	1,933	3,528	2,459	4,901	3,788	4,975	10,384	4,653	10,448
1,000 under 5,000	943	1,997	2,441	5,054	3,247	6,835	3,914	8,907	5,083	53,384	5,332	51,800
5,000 under 10,000[e]	125	888	354	2,483	512	3,558	577	4,467				
10,000 and over	93	2,376	361	12,800	606	26,332	734	46,252	743	137,248	1,129	267,939

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[a] Returns with net income.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Data for 1985 exclude returns and income of corporations filing tax forms 1120S, 1120-DISC, and 1120-FSC.

[d] Data for 1988 includes income under 6.

[e] Data for 1988 includes income from 1,000 to 10,000.

Source: Treasury Department.

C49. Federal Excise Tax Collections by Type of Tax

Selected Fiscal Years 1959-1990
($Millions)

Type of Tax	1959	1969	1979	1988	1989	1990
Total	$10,759.5	$15,542.8	$19,049.5	$36,259.0	$36,098.3	$36,915.4
Alcohol taxes[a]	3,002.1	4,555.6	5,647.9	5,709.0	5,735.0	5,695.0
Distilled spirits	2,137.1	3,390.8	3,945.0	3,876.0	3,700.0	3,807.0
Wines	92.4	157.4	198.3	280.0	328.0	267.0
Beer	772.5	1,007.3	1,504.6	1,610.0	1,707.0	1,680.0
Tobacco taxes	1,806.8	2,137.6	2,495.5	4,616.0	4,386.0	4,081.0
Cigars	51.1	54.2	36.2	40.0	40.0	40.0
Cigarettes	1,738.1	2,082.1	2,454.8	4,550.0	4,312.0	4,014.0
Other[b]	17.7	1.3	4.5	26.0	34.0	25.0
Manufacturers' excise taxes	3,958.8	6,501.1	7,057.6	10,643.4	11,213.1	11,024.8
Gasoline and gasohol	1,700.3	3,186.2	4,525.1	9,456.6	9,957.6	9,694.5
Lubricating oils[c]	73.7	97.5	108.6	-	-	-
Passenger automobiles, bodies, etc.[d]	1,039.3	1,864.0	p	-	-	-
Trucks, buses, trailers, etc.[d]	215.3	589.3	965.5	-	-	-
Parts and accessories for automobiles, trucks, etc.[e]	166.2	91.4	223.7	-	-	-
Tires, tubes, and tread rubber[f]	278.9	631.5	878.3	319.1	312.8	296.0
Fishing rods, creels, reels, etc.	5.6	11.9	30.4	76.8	73.6	74.7
Firearms, shells, and cartridges	13.9	33.1	71.4	85.0	96.0	95.4
Pistols and revolvers	2.0	6.2	17.5	29.1	38.2	42.0
Black lung (coal excises)	-	-	232.1	601.3	588.8	649.5
Other[g]	463.6	.1	5.0	75.5	146.1	172.7
Retailers' excise taxes	408.3	224.7	553.3	4,528.3	5,622.6	4,493.7
Noncommercial aviation gasoline	-	-	10.7	7.7	5.9	6.1
Noncommercial aviation fuel other than gasoline	-	-	35.9	214.7	445.0	128.0
Diesel and special motor fuels[c]	52.5	224.7	506.7	3,148.7	3,912.6	3,190.3
Other[h]	355.7	p	-	1,157.2	1,259.1	1,169.3
Stamp taxes[i]	133.8	1.5	-	-	-	-
Miscellaneous excise taxes[j]	383.4	1,922.9	3,223.0	8,717.1	8,681.2	8,889.6
Toll telephone, telegraph, radio and cable facilities, telephone service, etc.	690.4	1,316.4	1,362.2	2,555.1	2,820.5	3,075.2
Transportation of persons by air	227.0	223.7	1,272.0	2,875.0	3,277.5	3,073.5
Transportation of property by air	143.3	-	79.0	172.4	180.7	175.6
Use of international air travel facilities	-	-	74.6	98.1	111.3	151.4
Coin-operated gaming devices[k]	16.9	12.3	4.9	-	-	-
Sugar[l]	86.4	108.2	-	-	-	-
Narcotics and marijuana[a,m]	1.0	1.9	-	-	-	-
Firearms, transfer, and occupational taxes	p	.1	.7	p	p	p
Wagering[a]	6.8	4.7	10.0	11.4	12.4	15.5
Use tax on highway motor vehicles weighing over 26,000 pounds	32.5	124.3	251.8	570.1	574.7	583.6
Use tax on civil aircraft[n]	-	-	27.7	-	-	-
Interest equalization	-	111.7	-	-	-	-
Foreign insurance	-	18.5	69.3	97.3	65.0	77.1
Exempt organizations	-	-	68.6	231.9	171.4	206.6
Employee pension plans	-	-	2.1	171.2	255.1	201.8
Windfall profits tax[o]	-	-	-	372.8	30.0	-85.6
Unclassified excise taxes	66.4	199.5	72.1	2,045.3	460.5	2,731.4

[a] Includes occupational taxes.

[b] Includes taxes on cigarette papers and tubes and miscellaneous tobacco collections.

[c] Repealed, effective after January 6, 1983.

[d] Taxes on passenger automobiles and light trucks repealed effective December 11, 1971.

[e] Repealed for parts and accessories for automobiles effective January 1, 1966; tax on truck parts and accessories repealed effective after January 6, 1983.

[f] Taxes on inner tubes and tread rubber repealed effective January 1, 1984.

[g] Includes amounts collected or adjusted for taxes that have been repealed or expired, mainly under Excise Tax Reduction Act of 1965. See footnotes to Table C50. Also includes excise tax collections on bows and arrows, and alcohol sold but not used as fuel. For 1979, also includes excise taxes on sugar and interest equalization, which have expired.

[h] Includes excise taxes on inland waterway fuel, truck and bus chassis, bodies, etc. (imposed at the retailer rather than manufacturer level, effective April 1, 1983), jewelry, furs, toilet preparations, luggage, handbags, etc.

[i] Tax on issues and transfers of stocks and bonds repealed effective January 1, 1966. Tax on silver bullion sales or transfers repealed effective June 3, 1963. Tax on playing cards repealed effective June 22, 1965.

[j] Total includes items not shown separately.

[k] Repealed effective June 30, 1980.

[l] Terminated effective June 30, 1975.

[m] Repealed effective May 1, 1971.

[n] Expired September 30, 1980. Officially repealed.

[o] Tax on windfall profit from domestically-produced oil effective March 1, 1980. Figure for 1988 is incomplete and reflects only the amount from returns processed by the end of the reporting period. Repealed August 1988.

[p] Less than $50 thousand.

Source: Treasury Department; Office of Management and Budget.

C50. Federal Excise Tax Rates on Selected Items

Selected Dates 1944-1991

Item Taxed	As of December 31 1944	1954	1964	As of January 1 1989	1990	1991
Liquor taxes						
Distilled spirits (per proof gallon)	$9	$10.50	$10.50	$12.50	$12.50	$13.50
Still wines (per wine gallon)[a]						
Not over 14% alcohol	15¢	17¢	17¢	17¢	17¢	$1.07
14 to 21% alcohol	60¢	67¢	67¢	67¢	67¢	$1.57
21 to 24% alcohol	$2	$2.25	$2.25	$2.25	$2.25	$3
Beer (per 31-gallon barrel)	$8	$9	$9	$9	$9	$18
Tobacco taxes						
Small cigars, not over 3 lbs. per thousand (per thousand)	75¢	75¢	75¢	75¢	75¢	93.75¢
Large cigars, over 3 lbs. per thousand (per thousand)	$2.50 to $20	$2.50 to $20	$2.50 to $20	8-1/2% of wholesale price to $ 20	8-1/2% of wholesale price to $ 20	10.625 % of wholesale price to $25
Cigarettes (per thousand, 3 lbs. or less)[b]	$3.50	$4	$4	$8	$8	$10
Tobacco and snuff (per pound)	18¢	10¢	10¢	c	c	c
Stamp taxes, documentary, etc.						
Documentary stamps on conveyances (per $500 of value and fractional part thereof)	50¢	55¢	55¢	c	c	c
Documentary stamps on issuance of bonds and stock (per $100 of value, respectively)	10¢, 10¢	11¢, 11¢	11¢, 10¢	c	c	c
Transfers of bonds and stock (per $100 of value, respectively)	4¢	5¢	5¢, 4¢	c	c	c
Playing cards (per package of not more than 54)	10¢	13¢	13¢	d	d	d
Manufacturers' excise taxes						
Lubricating oils (per gallon)	6¢	6¢	6¢	e	e	e
Matches, white phosphorous (per hundred)	2¢	2¢	2¢	d	d	d
Matches, in general (per thousand)	2¢	2¢	2¢	d	d	d
Gasoline (per gallon)	1.5¢	2¢	2¢	9¢	9.1¢	14.1¢
Highway tires (per pound respectively)	5¢	5¢	10¢	15¢ to 50¢[f]	15¢ to 50¢[f]	15¢ to 50¢[f]
Inner tubes (per pound)	9¢	9¢	10¢	g	g	g
Tread rubber (per pound)	-	-	5¢	g	g	g
Automobiles (sale price)	7%	10%	10%	h	h	h
Automotive accessories (sale price)	5%	8%	8%	c	c	c
Trucks (sale price)	7%	10%	10%	12%	12%	12%
Radios and accessories (sale price)	10%	10%	10%	d	d	d
Refrigerators, household-type (sale price)	10%	10%	5%	d	d	d
Electric, gas, and oil appliances (sale price)	10%	10%	5%	d	d	d
Firearms, shells, cartridges (sale price)	11%	11%	11%	11%	11%	11%
Pistols and revolvers (sale price)	11%	11%	10%	10%	10%	10%
Sporting goods, except fishing equipment (sale price)	10%	10%	10%	d	d	d
Musical instruments and phonographs (sale price)	10%	10%	10%	d	d	d
Records (sale price)	10%	10%	10%	d	d	d
Business and store machines (sale price)	10%	10%	10%	d	d	d
Cameras and photographic apparatus (sale price)	25%	10%	10%	d	d	d
Photographic film (sale price)	15%	20%	10%	d	d	d
Bows and arrows (sale price)	-	-	-	11%	11%	11%
Fishing equipment (sale price)	-	10%	10%	10%	10%	10%
Gas guzzler tax	-	-	-	i	i	i
Miscellaneous excise taxes						
General telephone service (amount paid)	15%	10%	10%	3%[j]	3%[j]	3%[j]
Toll telephone service (amount paid)	25%	10%	10%	3%[j]	3%[j]	3%[j]
Cable and radio messages (amount paid)	25%	10%	10%	c	c	c
Leased wires, or teletypewriter and wire message service (amount paid)	25%	10%	10%	c	c	c
Wire and equipment services (amount paid)	25%	10%	10%	c	c	c
Bowling alleys, pool tables (per unit, per year)	$20	$20	$20	k	k	k
Transportation of persons by air (amount paid)	15%	10%	5%	8%	8%	10%
International departure ticket	-	-	-	$3	$6	$6
Air freight (domestic waybills)	-	-	-	5%	5%	6.25%
Lease of safe deposit boxes (amount paid)	20%	10%	10%	k	k	k
Cabarets, roof gardens, etc. (amount paid)	20%	20%	10%	l	l	l
Admissions (for every 5¢ or major fraction, 1944-1953; 10¢ or major fraction, 1954-1964)	1¢	1¢	1¢	l	l	l
Leases of boxes or seats (amount for which similar accommodations are sold)	20%	10%	10%	l	l	l

Continued

C50. Federal Excise Tax Rates on Selected Items

Selected Dates 1944-1991

Item Taxed	As of December 31			As of January 1		
	1944	1954	1964	1989	1990	1991
Wagers (amount wagered except parimutuel)	10%	10%	10%	2%[m]	2%[m]	2%[m]
Occupation of accepting wagers (per year)	-	$50	$50	[m]	[m]	[m]
Dues and initiation fees (amount paid)	20%	20%	20%	[l]	[l]	[l]
Coin-operated amusement and gambling devices (per unit, per year, respectively)	$10,$100	$10,$250	$10,$250	[k]	[k]	[k]
Foreign insurance policies (premium paid)						
Life insurance	1%	1%	1%	1%	1%	1%
Other insurance	4%	4%	4%	4%	4%	4%
Coal sales, underground and surface mines (per ton, respectively)	-	-	-	$1.10, 55¢	$1.10, 55¢	$1.10, 55¢
Windfall profits tax (percent of windfall profit)	-	-	-	[n]	[n]	[n]
Use tax on heavy highway vehicles (per year)	-	-	[o]	[p]	[p]	[p]
Environmental ("superfund") excise taxes						
Crude oil (per barrell, domestic and imported, respectively)	-	-	-	8.2¢, 11.7¢	9.7¢	9.7¢
Chemicals (per ton)[j]	-	-	-	22¢ to $4.87[q]	22¢ to $4.87[q]	22¢ to $4.87[q]
Retailers' excise taxes						
Jewelry (sale price)	20%	10%	10%	[d]	[d]	[d]
Furs (sale price)	20%	20%	10%	[d]	[d]	[d]
Toilet preparations (sale price)	20%	20%	10%	[d]	[d]	[d]
Luggage (sale price)	20%	20%	20%	[d]	[d]	[d]
Diesel fuel for highway vehicles (per gallon)	-	-	-	15¢	15.1¢	20.1¢
Gasoline substitute fuels for highway vehicles and motor boats	-	-	-	9¢	9.1¢	14.1¢
Gasoline used in noncommercial aviation (per gallon)	-	-	-	12¢	12.1¢	15.1¢
Aviation fuel other than gasoline (per gallon)	-	-	-	14¢	14.1¢	17.6¢
Inland waterways users' fuel (per gallon)	-	-	-	10¢[q]	11.1¢[q]	13.1¢[q]
Gasohol (per gallon)	-	-	-	3¢	3.1¢	5¢

[a] Artificially carbonated wines are taxed at $3.30 per wine gallon; sparkling wines at $3.40 per wine gallon.

[b] Cigarettes weighing more than 3 lbs. per thousand are currently taxed at $21.00 per thousand.

[c] Repealed January 1, 1966. Snuff at 24 cents per pound, chewing tobacco at 8 cents per pound, and pipe tobacco at 45 cents per pound as of 7/1/86. The Revenue Reconciliation Act of 1990 raised the rates to 30 cents per pound for snuff, 10 cents per pound for chewing tobacco, and 56.25 cents per pound for pipe tobacco.

[d] Repealed June 22, 1965.

[e] Repealed January 7, 1983.

[f] On tires weighing 40 lbs. or less, no tax; over 40 lbs. but under 70 lbs. tax is 15¢ per lb. over 40 lbs.; over 70 lbs. but under 90 lbs., $4.50 plus 30¢ per lb. over 70 lbs.; over 90 lbs., $10.50 plus 50¢ per lb. over 90 lbs.

[g] Repealed January 1, 1984.

[h] Repealed August 16, 1971.

[i] Imposed on passenger automobiles weighing 6,000 lbs. or less that fail to meet prescribed fuel efficiency standards. In 1987, for a 1986 or later model car, tax ranges from $500 for cars with fuel economy rating (in miles per gallon) of at least 21.5 but less than 22.5 to $3,850 for cars with rating of less than 12.5 miles per gallon. Under the Revenue Reconciliation Act of 1990, the amount of tax is $1000 for automobiles which do not meet the 22.5 miles per gallon standard, and increases up to $7,700 for all models with fuel economy ratings of less than 12.5 miles per gallon, regardless of size.

[j] Under the Revenue Act of 1987, the tax was to expire on December 31, 1990. However, the Revenue Reconciliation Act of 1990 made the tax permanent.

[k] Repealed July 1, 1965.

[l] Repealed December 31, 1965.

[m] For wagers authorized under state law, rate is .25%. An occupational tax of $500 per year is imposed on businesses accepting wagers ($50 if authorized under state law).

[n] Repealed August 1988.

[o] $3 per 1,000 lbs. of gross weight over 26,000 lbs.

[p] On vehicles under 55,000 lbs., no tax; 55,000-75,000 lbs. – $100 plus $22 per 1,000 lbs. over 55,000; over 75,000 lbs – $550.

[q] Scheduled to rise in graduated steps to 20¢ per gallon in 1995 and thereafter.

Source: Commerce Clearing House and Joint Committee on Taxation.

C51. Federal Estate and Gift Tax Rates

September 9, 1916 to October 1, 1989[a]
($Thousands)

A. Federal Estate Tax

Revenue Act or Internal Revenue Code[a]	Effective Date	Specific Exemption	Minimum Rate (Percent)	Minimum On Taxable Estate Under[b]	Maximum Rate (Percent)	Maximum On Taxable Estate Above[b]	Credit for State Death Taxes (Percent of Federal Tax)[c]
1916	9/9/16	$50	1	$50	10	$5,000	-
1917	3/3/17	50	1.5	50	15	5,000	-
	10/4/17	50	2	50	25	10,000	-
1918, 1921	2/24/19		50	1	50	25	10,000 -
1924	6/2/24	50	1	50	25	10,000	25
1926	2/26/26	100	1	50	20	10,000	80
1932	6/6/32	50	1	10	45	10,000	80% of basic tax[c]
1934	5/11/34	50	1	10	60	10,000	
1935	8/31/35 [d]	40	2	10	70	50,000	
1941	9/21/41	40	3	5	77	10,000	
1942	10/22/42 [e]	60	3	5	77	10,000	
1954	8/17/54	60	3	5	77	10,000	f
1976	1/1/77	g	h	h	70	5,000	f
1981	1/1/82	g	h	h	65[i]	4,000[i]	f

B. Federal Gift Tax

Revenue Act or Internal Revenue Code[a]	Effective Date	Specific Exemption[j]	Annual Exclusion Per Donee[k]	Minimum Rate (Percent)	Minimum On Taxable Gifts Under[b]	Maximum Rate (Percent)	Maximum On Taxable Gifts Above[b]
1924	6/2/24	$50	$5	1	$5	25	$10,000
1932	6/7/32	50	5	0.75	10	33.5	10,000
1934	1/1/35	50	5	0.75	10	45	10,000
1935	1/1/36 [d]	40	4[l]	1.5	10	52.5	50,000
1941	1/1/42	40	4	2.25	5	57.75	10,000
1942	1/1/43 [e]	30	3	2.25	5	57.75	10,000
1954	8/17/54	30	3	2.25	5	57.75	10,000
1976	1/1/77	g	3	h	h	70	5,000
1981	1/1/82	g	10	h	h	65[i]	4,000[i]

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[a] The October 1, 1989 date is solely for a cut-off date for the table. Only those acts which made a significant change in the statutory rate structure are listed. (See also footnote e below.)

[b] After deduction of the specific exemption, and, in the case of the gift tax, of the annual exclusion for donees.

[c] For the period June 6, 1932- August 16, 1954, the credit for state taxes was 80% of the "basic tax," which was the Federal tax under the Revenue Act of 1926.

[d] A defense tax of 10% of the gift and net estate was added by the 1940 Act (effective June 26, 1940) and integrated with the ordinary rates by the Revenue Act of 1941.

[e] The Revenue Act of 1948 provided a marital deduction by which property passing to a spouse may be tax-exempt up to one-half of the "adjusted gross estate" or of amount of gift to a third person (effective January 1, 1948 for estate tax and April 3, 1948 for gift tax). The Tax Reform Act of 1976 established a limit of $250,000 or one-half of the "adjusted gross estate", whichever is greater, for persons dying after December 31, 1976.

[f] The credit is limited to a percentage of the taxable estate through a graduated set of rates, starting at 0.8% of the taxable estate from $40,000 to $90,000 and rising to 16% of taxable estate in excess of $10,400,000. This was merely a change in the method of calculating the credit for state taxes; it did not affect the amount of tax.

[g] The Tax Reform Act of 1976 established a unified credit against estate and gift taxes in lieu of specific exemptions. The amount of the credit was phased in over a period of five years; $30,000 in 1977, $34,000 in 1978, $38,000 in 1979, $42,500 in 1980, $47,000 in 1981. The Economic Recovery Tax Act of 1981 raised the credit to $62,800 in 1982, $79,300 in 1983, $96,300 in 1984, $121,800 in 1985, $155,800 in 1986, and $192,800 in 1987 and subsequent years.

[h] Although the nominal minimum rate is 18% of combined gifts and estates under $10,000, the effect of the credit was a minimum rate of 30% of taxable estates and gifts over $120,666 in 1977, rising to a minimum rate of 37% of taxable estates and gifts over $600,000 in 1987 and thereafter.

[i] A 60% maximum rate applied for 1983 for amounts in excess of $3.5 million; for 1984-1992, 55% for amounts in excess of $3 million; in 1993 and thereafter, a 50% rate is applied for amounts in excess of $2.5 million.

[j] Under the Revenue Act of 1924, the specific exemption was allowed for each calendar year. Under later acts, the specific exemption was allowed but once and taken all in one year or over a period of years, at the option of the donor.

[k] Not applicable to gifts of future interest for 1932 and later years, nor to gifts in trust 1939-1942.

[l] The reduction in the annual exclusion from $5,000 to $4,000 was effective January 1, 1939.

Source: Treasury Department.

C53. Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates And Maximum Tax[a]

Calendar Years 1937-2000

Year	Maximum Taxable Base	Tax Rate (Percent)			Maximum Tax (Dollars)		
		Combined Employer-Employee	Employer or Employee Alone	Self-Employed	Combined Employer-Employee	Employer or Employee Alone	Self-Employed
1937-1949	$3,000	2	1	b	$60	$30	b
1950	3,000	3	1.5	b	90	45	b
1951-1953	3,600	3	1.5	2.25	108	54	$81
1954	3,600	4	2	3	144	72	108
1955-1956	4,200	4	2	3	168	84	126
1957-1958	4,200	4.5	2.25	3.375	189	95	142
1959	4,800	5	2.5	3.75	240	120	180
1960-1961	4,800	6	3	4.5	288	144	216
1962	4,800	6.25	3.125	4.7	300	150	226
1963-1965	4,800	7.25	3.625	5.4	348	174	259
1966	6,600	8.4	4.2	6.15	554	277	406
1967	6,600	8.8	4.4	6.4	581	290	422
1968	7,800	8.8	4.4	6.4	686	343	499
1969-1970	7,800	9.6	4.8	6.9	749	374	538
1971	7,800	10.4	5.2	7.5	811	406	585
1972	9,000	10.4	5.2	7.5	936	468	675
1973	10,800	11.7	5.85	8	1,264	632	864
1974	13,200	11.7	5.85	7.9	1,544	772	1,043
1975	14,100	11.7	5.85	7.9	1,650	825	1,114
1976	15,300	11.7	5.85	7.9	1,790	895	1,209
1977	16,500	11.7	5.85	7.9	1,931	965	1,304
1978	17,700	12.1	6.05	8.1	2,142	1,071	1,434
1979	22,900	12.3	6.13	8.1	2,808	1,404	1,855
1980	25,900	12.3	6.13	8.1	3,175	1,588	2,098
1981	29,700	13.3	6.65	9.3	3,950	1,975	2,762
1982	32,400	13.4	6.7	9.35	4,342	2,171	3,029
1983	35,700	13.4	6.7	9.35	4,784	2,392	3,338
1984	37,800	14.0	7.0[d]	14.0[e]	5,292[d]	2,646[d]	5,292[e]
1985	39,600	14.1	7.05	14.1[e]	5,584	2,792	5,584[e]
1986	42,000	14.3	7.15	14.3[e]	6,006	3,003	6,006[e]
1987	43,800	14.3	7.15	14.3[e]	6,263	3,132	6,263[e]
1988	45,000	15.02	7.51	15.02[e]	6,759	3,380	6,759
1989	48,000	15.02	7.51	15.02[e]	7,210	3,605	7,210[e]
1990	51,300	15.3	7.65	15.3[e]	7,849	3,924	7,849[e]
1991	53,400	15.3	7.65	15.3[e]	10,247	5,123	10,247[e]
1992-2000	c	15.3	7.65	15.3[e]	c	c	c

[a] Disability insurance not included until 1956; hospital insurance not until 1966.

[b] Not covered until January 1, 1951.

[c] The base will be increased annually in line with wage levels whenever there has been a cost-of-living benefit adjustment in the preceding year. Maximum tax will vary accordingly.

[d] A credit of .3% of wages was allowed against 1984 employee taxes to reduce the net rate to 6.7%.

[e] For 1984-1989 credits will be allowed at the following rates of self-employment income: 2.7% in 1984; 2.3% in 1985; 2.0% in 1986-1989. Effective in 1990, the credit against the Self-Employment Contributions Act tax has been replaced with tax deduction provisions designed to treat the self-employed in much the same manner as employers and employees are treated for purposes of social security and income taxes.

Source: Department of Health and Human Services, Social Security Administration.

C54. Old-Age, Survivors, Disability, and Health Insurance: Selected Benefits

A. Selected Monthly OASDI Benefits for Workers First Eligible in 1990[a]
December 1990

Beneficiary Family	Worker with Yearly Earnings Equal to: Federal Minimum Wage[b]	75% of the Average Wage	Average Wage[c]	150% of the Average Wage	Maximum Wage Creditable[d]
Retired workers families[e]					
Average indexed monthly earnings[f]	$839.00	$1,209.00	$1,613.00	$2,205.00	$2,648.00
Primary insurance amount[g]	500.50	625.30	761.60	950.40	1,020.50
Maximum family benefit	776.30	1,115.70	1,389.50	1,662.40	1,785.10
Monthly benefit amount:					
Retired worker at age 62	400.00	500.00	609.00	760.00	816.00
Retired worker with spouse:					
age 65 or older	650.00	812.00	989.00	1,235.00	1,326.00
age 62	587.00	734.00	894.00	1,116.00	1,198.00
Survivor families[h]					
Maximum family benefits	726.70	1,118.60	1,391.00	1,723.10	2,028.20
Disabled worker families[i]					
Maximum family benefits	744.40	938.40	1,142.40	1,456.40	1,611.60

B. Hospital and Medical Benefits, 1990[j]

Beneficiary Cost Sharing	Period	Deductible	Coinsurance Payment
Hospitalization			
All covered services	First 60 days	First $592	None
All covered services	61st-90th days	None	$148 daily
All covered services days after 90 days	Lifetime reserve None	$296 daily	
Post-hospital extended care[k,l]			
All covered services	First 20 days	None	None
All covered services	Next 80 days	None	$74 daily
Supplementary medical insurance[m]	Calendar year	$75	20%

[a] The year of eligibility is defined as the year in which the worker attained age 62, became disabled, or died.

[b] Worker earned the federal minimum wage ($3.35 per hour in 1990) and worked 2,080 hours per year in all years used in the computation of the benefit.

[c] Worker earned the national average wage in each year used in the computation of the benefit.

[d] Worker earned the maximum amount of wages that can be credited to a worker's Social Security record in all years used in the computation of the benefit.

[e] Assumes the worker retired at age 62 in 1990 and had no prior period of disability.

[f] The indexing method for computing benefits was introduced by the 1977 Amendments and was effective in 1979. Under this method, the worker's earnings are first indexed to reflect average wage levels in the ecomony during his or her working years before the averaging of earnings takes place.

[g] The primary insurance amount (PIA) is derived from the following formula: 90% of first $310 of AIME, plus 32% of AIME over $310 through $1,866, plus 15% of AIME over $1,866. The result is rounded down to the lower $0.10.

[h] Assumes the deceased worker began to work at age 22, was deceased in 1990 at age 40, had no earnings in that year, and had no prior disability.

[i] Assumes the worker began to work at age 22, became disabled at age 50, and had no prior period of disability.

[j] Available to most individuals age 65 and over and certain disabled workers at any age. Does not cover special cases of limited applicability.

[k] The Medicare Catastrophic Coverage Act of 1988 was repealed, decreasing the number of days in a skilled nursing facility to the 1988 level of 100.

[l] Hospice care extended beyond 210 days when enrollee certified as terminally ill.

[m] Includes the revised standard monthly SMI premium rate of $28.60. Before the revision the rate would have been $29.00.

Source: Department of Health and Human Services, Social Security Administration.

C52. Federal Estate and Gift Tax Burden

Calendar Years 1983, 1985, 1992

Taxable estate including cumulative gifts[a]	1983[b]		1985[b]		1992[b]	
	Amount of tax[c]	Effective rate[d]	Amount of tax[c]	Effective rate[d]	Amount of tax[c]	Effective rate[d]
$500,000	$66,500	13.3	$24,000	4.8	-	-
750,000	148,600	19.8	106,100	14.1	$35,100	4.7
1,000,000	233,300	23.3	190,800	19.1	119,800	12.0
2,000,000	601,900	30.1	559,400	28.0	488,400	24.4
5,000,000	2,004,900	40.1	1,877,400	37.5	1,691,400	33.8
7,500,000	3,191,300	42.6	2,938,800	39.2	2,627,800	35.0
10,000,000	4,328,900	43.3	3,951,400	39.5	3,515,400	35.2
15,000,000	6,529,700	43.5	5,902,200	39.3	5,216,200	34.8
25,000,000	10,929,700	43.7	9,802,200	39.2	8,616,200	34.5
50,000,000	21,929,700	43.9	19,552,200	39.1	17,116,200	34.2
100,000,000	43,929,700	43.9	39,052,200	39.1	34,116,200	34.1

[a] Gross estate less any allowable deductions. Deductions are available for funeral expenses, administrative expenses, losses incurred during administration of the estate, debts, charitable contributions, and bequests to spouse.

[b] In 1983, the maximum unified Federal credit was $79,300, and the maximum tax rate was 60% on amounts over $3.5 million. For 1984-1987, the maximum credit increased from $96,300 to $192,800, with a maximum tax rate of 55% on amounts over $3 million. For 1988-1992 the maximum credit remains $192,800 and the maximum tax rate is unchanged at 55% on amounts in excess of $3 million. Effective 1993, the maximum rate decreases to 50% on amounts in excess of $2.5 million. Beginning with amounts in excess of $10 million, the benefits of both the graduated rates and the unified credit are phased out.

[c] Amounts of tax shown are after allowances for the maximum credit for state death taxes and the unified Federal credit. The former credit is computed in accordance with current Federal law, which no longer provides for personal exemptions in arriving at taxable estate. For many states, therefore, Federal credit may exceed actual state taxes paid. In practice, however, the Federal credit is limited to the amount of state taxes paid.

[d] Tax as a percentage of taxable estate, including cumulative gifts.

Source: Computed by Tax Foundation from Treasury Department data.

C55. Allocation of the Federal Tax Burden by State

Fiscal Year 1991

State	Total Federal Tax Burden[a]		
	Percent Distribution	Amount ($Millions)	Per Capita[b]
Total	100.00	$1,060,673	$4,235
Alabama	1.19	12,634	3,066
Alaska	.28	3,006	5,442
Arizona	1.21	12,837	3,446
Arkansas	.66	6,991	2,924
California	13.23	140,271	4,670
Colorado	1.27	13,463	3,985
Connecticut	2.07	21,970	6,801
Delaware	.33	3,475	5,085
Florida	5.22	55,380	4,177
Georgia	2.28	24,183	3,669
Hawaii	.46	4,879	4,304
Idaho	.29	3,064	3,010
Illinois	5.26	55,743	4,816
Indiana	1.95	20,675	3,724
Iowa	.96	10,180	3,646
Kansas	.92	9,804	3,895
Kentucky	1.08	11,460	3,099
Louisiana	1.21	12,814	2,970
Maine	.42	4,484	3,646
Maryland	2.29	24,296	5,116
Massachusetts	3.04	32,280	5,487
Michigan	3.77	39,936	4,356
Minnesota	1.75	18,614	4,265
Mississippi	.60	6,416	2,456
Missouri	1.87	19,839	3,850
Montana	.24	2,579	3,221
Nebraska	.55	5,876	3,669
Nevada	.52	5,552	4,709
New Hampshire	.53	5,604	4,921
New Jersey	4.60	48,798	6,314
New Mexico	.43	4,557	2,915
New York	8.88	94,230	5,285
North Carolina	2.20	23,303	3,503
North Dakota	.20	2,107	3,221
Ohio	4.08	43,309	4,008
Oklahoma	.99	10,457	3,236
Oregon	1.01	10,751	3,800
Pennsylvania	4.83	51,264	4,294
Rhode Island	.43	4,566	4,576
South Carolina	1.01	10,662	2,994
South Dakota	.21	2,198	3,078
Tennessee	1.62	17,184	3,464
Texas	6.08	64,528	3,697
Utah	.46	4,887	2,800
Vermont	.21	2,239	3,906
Virginia	2.56	27,204	4,387
Washington	1.95	20,696	4,265
West Virginia	.48	5,054	2,782
Wisconsin	1.81	19,249	3,972
Wyoming	.16	1,705	3,623
Dist. of Columbia	.32	3,401	5,764

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[a] The burden by state is estimated on the basis of a special formula designed for this purpose, since data on Federal Tax Collections by state do not accurately reflect the distribution of the burden.

[b] Based on estimates of resident population as of July 1, 1991.

Source: Office of Management and Budget; and Tax Foundation.

C56. Trends in State Shares of Federal Tax Burden[a]

Selected Fiscal Years 1960-1991
(Percent)

State	1960	1965	1970	1975	1980	1985	1990	1991
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Alabama	1.03	1.06	1.11	1.20	1.30	1.27	1.19	1.19
Alaska	.12	.12	.14	.18	.29	.33	.28	.28
Arizona	.57	.69	.69	.92	.99	1.17	1.21	1.21
Arkansas	.48	.55	.59	.66	.69	.71	.66	.66
California	10.48	11.49	11.42	10.80	11.61	12.15	13.23	13.22
Colorado	.92	1.01	.95	1.15	1.27	1.43	1.27	1.27
Connecticut	2.11	2.14	2.11	1.88	1.75	1.87	2.07	2.07
Delaware	.55	.48	.36	.34	.30	.28	.33	.33
Florida	2.46	2.65	2.87	3.82	3.83	4.68	5.22	5.22
Georgia	1.37	1.51	1.69	1.97	1.89	2.17	2.28	2.28
Hawaii	.30	.34	.38	.43	.44	.42	.46	.46
Idaho	.27	.26	.26	.29	.33	.31	.29	.29
Illinois	7.08	6.80	6.69	6.39	6.16	5.42	5.26	5.26
Indiana	2.38	2.36	2.45	2.49	2.45	2.10	1.95	1.95
Iowa	1.19	1.19	1.21	1.34	1.32	1.14	.96	.96
Kansas	1.02	1.00	1.02	1.08	1.07	1.05	.92	.92
Kentucky	1.12	1.10	1.10	1.21	1.28	1.20	1.08	1.08
Louisiana	1.23	1.18	1.36	1.31	1.54	1.62	1.21	1.21
Maine	.44	.43	.38	.37	.37	.39	.42	.42
Maryland	1.90	2.05	2.20	2.22	2.13	2.14	2.29	2.29
Massachusetts	3.40	3.33	3.18	2.99	2.62	2.88	3.05	3.04
Michigan	4.66	4.48	4.78	4.71	4.67	3.70	3.77	3.77
Minnesota	1.68	1.64	1.67	1.80	1.86	1.76	1.76	1.75
Mississippi	.50	.55	.59	.68	.69	.70	.60	.60
Missouri	2.34	2.30	2.19	2.15	2.06	1.99	1.87	1.87
Montana	.32	.29	.28	.29	.32	.29	.24	.24
Nebraska	.64	.67	.64	.73	.68	.62	.55	.55
Nevada	.20	.28	.27	.32	.39	.42	.52	.52
New Hampshire	.32	.32	.35	.38	.39	.44	.53	.53
New Jersey	4.20	4.26	4.27	4.34	3.94	4.20	4.61	4.60
New Mexico	.39	.38	.36	.38	.44	.48	.43	.43
New York	13.22	12.73	11.74	9.95	8.40	8.35	8.89	8.88
North Carolina	1.46	1.62	1.77	2.04	2.01	2.15	2.19	2.20
North Dakota	.23	.21	.22	.27	.26	.27	.20	.20
Ohio	5.82	5.47	5.49	5.16	5.04	4.32	4.08	4.08
Oklahoma	1.02	.97	.99	1.05	1.17	1.28	.98	.99
Oregon	.89	.94	.95	1.04	1.19	.95	1.01	1.01
Pennsylvania	7.08	6.28	5.95	5.61	5.27	4.83	4.84	4.83
Rhode Island	.52	.50	.48	.45	.40	.41	.43	.43
South Carolina	.64	.73	.82	.95	1.00	1.04	1.00	1.01
South Dakota	.23	.24	.23	.24	.24	.23	.21	.21
Tennessee	1.20	1.36	1.42	1.57	1.62	1.64	1.62	1.62
Texas	4.43	4.43	4.78	5.10	6.12	7.13	6.08	6.08
Utah	.38	.42	.38	.42	.48	.52	.46	.46
Vermont	.18	.18	.18	.18	.17	.18	.21	.21
Virginia	1.75	1.92	1.98	2.23	2.31	2.44	2.56	2.56
Washington	1.57	1.57	1.76	1.65	1.95	1.87	1.95	1.95
West Virginia	.77	.65	.61	.64	.69	.59	.48	.48
Wisconsin	2.07	2.00	2.04	2.03	1.99	1.85	1.82	1.81
Wyoming	.18	.18	.14	.16	.23	.22	.16	.16
District of Columbia	.69	.69	.51	.44	.39	.35	.32	.32

[a] See Table C32 for dollar amounts of Federal tax collections in selected years and Table C55 for 1991 state-by-state amounts.

Source: Tax Foundation estimates based on a special formula designed to show the geographic burden of taxes, as distinct from the initial impact of taxes that is shown by tax collections as reported by the Treasury Department.

C57. Federal Tax Burden by Type of Tax and State

Fiscal Year 1991
($Millions)

State	Individual Income Taxes	Corporate Income Taxes	Social Insurance Taxes	Highway Trust Fund Taxes	Alcoholic Beverage Excises	Tobacco Products Excises	Other Excise Taxes	Estate and Gift Taxes
Total	$492,635.0	$95,866.0	$397,271.0	$16,817.0	$7,682.0	$4,623.0	33,538.0	$12,241.0
Alabama	5,514.9	1,080.1	4,997.5	332.3	109.5	75.6	433.0	91.6
Alaska	1,349.3	221.2	1,276.5	35.0	18.5	9.1	90.9	5.5
Arizona	5,787.4	1,296.5	4,736.7	263.5	115.7	64.6	437.9	134.2
Arkansas	2,765.5	639.5	2,932.9	244.7	61.1	44.1	244.5	59.0
California	66,011.0	12,677.4	52,006.0	1,768.4	992.5	536.0	4,407.5	1,872.5
Colorado	6,122.5	1,275.9	5,113.3	204.6	105.7	61.6	451.2	128.0
Connecticut	11,532.6	1,823.2	7,345.6	200.5	112.6	62.2	605.5	287.4
Delaware	1,474.7	269.5	1,503.2	51.1	24.1	12.7	90.9	49.1
Florida	27,832.0	6,003.7	17,498.2	807.5	456.4	246.0	1,723.5	812.6
Georgia	11,096.4	2,069.2	9,083.6	621.0	199.4	116.5	783.1	213.5
Hawaii	2,295.1	426.8	1,855.4	40.5	36.1	20.7	156.6	47.7
Idaho	1,238.9	288.8	1,287.5	73.6	27.1	17.8	110.3	20.0
Illinois	26,620.9	4,867.9	20,651.8	627.5	370.8	217.8	1,692.1	694.0
Indiana	9,573.3	1,820.0	7,758.2	428.7	155.3	103.8	679.9	155.5
Iowa	4,312.1	982.8	4,072.6	213.2	75.1	53.5	338.3	132.3
Kansas	4,359.7	939.1	3,753.5	216.7	64.6	46.5	320.3	103.4
Kentucky	4,953.8	1,041.0	4,474.2	300.8	97.0	69.3	399.9	124.4
Louisiana	5,319.5	1,185.4	5,200.0	311.6	125.1	78.0	449.4	145.0
Maine	2,021.2	424.3	1,688.6	99.7	39.0	23.0	155.9	32.5
Maryland	11,724.2	2,083.6	8,947.2	305.1	157.8	88.7	741.9	247.3
Massachusetts	15,790.4	2,872.4	11,600.2	332.1	214.8	114.9	996.0	359.7
Michigan	18,253.6	3,391.1	15,777.9	544.7	284.1	171.4	1,236.8	276.7
Minnesota	8,197.4	1,632.5	7,538.5	288.7	136.5	80.9	501.2	158.1
Mississippi	2,575.4	583.0	2,626.9	227.2	66.6	46.5	239.3	49.1
Missouri	8,851.2	1,897.7	7,513.0	433.5	148.7	96.7	653.2	244.8
Montana	1,039.2	272.7	1,033.4	80.5	24.3	14.8	90.2	24.3
Nebraska	2,515.7	547.3	2,353.9	123.1	45.0	29.8	193.2	67.8
Nevada	2,956.3	483.1	1,720.4	92.1	55.8	20.9	163.6	60.0
New Hampshire	2,825.1	484.8	1,935.9	68.4	53.1	20.8	178.4	37.0
New Jersey	23,868.6	4,173.9	18,048.7	496.5	268.4	148.2	1,410.9	383.2
New Mexico	1,887.8	434.8	1,827.4	138.1	43.7	27.0	156.1	42.0
New York	44,494.5	8,823.0	34,808.1	767.5	577.1	341.4	2,805.6	1,612.9
North Carolina	10,541.1	1,962.4	8,980.9	523.2	189.8	123.7	770.8	211.4
North Dakota	879.2	201.2	833.7	59.8	19.8	12.1	71.2	29.5
Ohio	19,293.9	3,747.9	17,247.6	687.7	295.1	203.1	1,379.5	454.0
Oklahoma	4,266.9	980.0	4,087.1	287.1	81.9	59.5	337.8	356.3
Oregon	4,571.4	991.9	4,379.5	232.2	88.3	53.3	342.1	92.3
Pennsylvania	23,485.3	4,569.7	19,759.1	763.0	338.2	230.9	1,611.7	506.5
Rhode Island	2,107.6	397.2	1,781.0	51.0	34.1	19.3	137.0	38.4
South Carolina	4,585.4	879.1	4,330.7	245.1	108.0	64.2	370.3	78.9
South Dakota	937.6	219.0	852.2	63.5	19.8	13.0	79.7	13.7
Tennessee	7,932.3	1,440.5	6,451.3	394.9	133.0	92.5	573.9	165.3
Texas	29,946.4	5,903.6	23,634.0	1,245.0	472.0	302.2	2,101.8	922.6
Utah	2,064.0	440.1	1,983.6	123.9	35.7	27.0	176.3	36.5
Vermont	1,047.7	204.4	825.5	42.3	19.5	10.7	71.5	17.6
Virginia	13,158.3	2,460.7	9,716.5	459.1	181.9	115.9	878.2	233.8
Washington	9,714.0	1,815.7	7,800.1	313.1	152.5	89.0	664.3	147.6
West Virginia	2,124.7	469.1	2,013.4	142.6	45.0	35.0	182.9	40.9
Wisconsin	8,486.0	1,691.7	7,698.6	337.7	160.4	90.7	612.9	170.7
Wyoming	757.2	161.2	610.6	82.3	13.9	8.5	53.2	18.3
District of Columbia	1,644.6	318.4	1,230.4	25.0	29.8	11.7	105.6	35.4

Source: Office of Management and Budget; and Tax Foundation computations.

C58. Percentage Distribution of the Federal Tax Burden by Type of Tax And State

Fiscal Year 1991

State	Individual Income Taxes	Corporate Income Taxes	Social Insurance Taxes	Highway Trust Fund Taxes	Alcoholic Beverage Excises	Tobacco Product Excises	Other Excise Taxes	Estate and Gift Taxes
Total	100%	100%	100%	100%	100%	100%	100%	100%
Alabama	1.12	1.13	1.26	1.98	1.43	1.63	1.29	.75
Alaska	.27	.23	.32	.21	.24	.20	.27	.04
Arizona	1.17	1.35	1.19	1.57	1.51	1.40	1.31	1.10
Arkansas	.56	.67	.74	1.46	.79	.95	.73	.48
California	13.40	13.22	13.09	10.52	12.92	11.59	13.14	15.30
Colorado	1.24	1.33	1.29	1.22	1.38	1.33	1.35	1.05
Connecticut	2.34	1.90	1.85	1.19	1.47	1.35	1.81	2.35
Delaware	.30	.28	.38	.30	.31	.27	.27	.40
Florida	5.65	6.26	4.40	4.80	5.94	5.32	5.14	6.64
Georgia	2.25	2.16	2.29	3.60	2.60	2.52	2.34	1.74
Hawaii	.47	.45	.47	.24	.47	.45	.47	.39
Idaho	.25	.30	.32	.44	.35	.39	.33	.16
Illinois	5.40	5.08	5.20	3.73	4.83	4.71	5.05	5.67
Indiana	1.94	1.90	1.95	2.55	2.02	2.24	2.03	1.27
Iowa	.88	1.03	1.03	1.27	.98	1.16	1.01	1.08
Kansas	.88	.98	.94	1.29	.84	1.01	.95	.84
Kentucky	1.01	1.09	1.13	1.79	1.26	1.50	1.19	1.02
Louisiana	1.08	1.24	1.31	1.85	1.63	1.69	1.34	1.18
Maine	.41	.44	.43	.50	.51	.50	.46	.27
Maryland	2.38	2.17	2.25	1.81	2.05	1.92	2.21	2.02
Massachusetts	3.21	3.00	2.92	1.97	2.80	2.48	2.97	2.94
Michigan	3.71	3.54	3.97	3.24	3.70	3.71	3.69	2.26
Minnesota	1.66	1.70	1.90	1.72	1.78	1.75	1.73	1.29
Mississippi	.52	.61	.66	1.35	.89	1.01	.71	.40
Missouri	1.80	1.98	1.89	2.58	1.94	2.09	1.95	2.00
Montana	.21	.28	.26	.48	.32	.32	.27	.20
Nebraska	.51	.57	.59	.73	.59	.64	.58	.55
Nevada	.60	.50	.43	.55	.73	.45	.49	.49
New Hampshire	.57	.51	.49	.41	.69	.45	.53	.30
New Jersey	4.85	4.35	4.54	2.95	3.49	3.21	4.21	3.13
New Mexico	.38	.45	.46	.82	.57	.58	.47	.34
New York	9.03	9.20	8.76	4.56	7.51	7.39	8.37	13.18
North Carolina	2.14	2.05	2.26	3.11	2.47	2.88	2.30	1.73
North Dakota	.18	.21	.21	.36	.26	.26	.21	.24
Ohio	3.92	3.91	4.34	4.09	3.84	4.39	4.11	3.71
Oklahoma	.87	1.02	1.03	1.71	1.07	1.29	1.01	2.91
Oregon	.93	1.03	1.10	1.38	1.15	1.15	1.02	.75
Pennsylvania	4.77	4.77	4.97	4.54	4.40	5.00	4.81	4.14
Rhode Island	.43	.41	.45	.30	.44	.42	.41	.31
South Carolina	.93	.92	1.09	1.46	1.41	1.39	1.10	.64
South Dakota	.19	.23	.21	.38	.26	.28	.24	.11
Tennessee	1.61	1.50	1.62	2.35	1.73	2.00	1.71	1.35
Texas	6.08	6.16	5.95	7.40	6.14	6.54	6.27	7.54
Utah	.42	.46	.50	.74	.46	.58	.53	.30
Vermont	.21	.21	.21	.25	.25	.23	.21	.14
Virginia	2.67	2.57	2.45	2.73	2.37	2.51	2.62	1.91
Washington	1.97	1.89	1.96	1.86	1.99	1.92	1.98	1.21
West Virginia	.43	.49	.51	.85	.59	.76	.55	.33
Wisconsin	1.72	1.76	1.94	2.01	2.09	1.96	1.83	1.39
Wyoming	.15	.17	.15	.49	.18	.18	.16	.15
District of Columbia	.33	.33	.31	.15	.39	.25	.31	.29

Source: Table C57.

C59. Federal Grants-in-Aid To State And Local Governments and Estimated Federal Tax Burden For Grants

Fiscal Year 1989

	($Millions)		Tax Burden per Dollar of Aid	
State	Grants[a]	Estimated Tax Burden for Grants[b]	Amount	State Rank
Total	$116,581.5	$116,581.5	$1.00	-
Alabama	1,745.4	1,406.3	.81	32
Alaska	644.3	304.0	.47	50
Arizona	1,288.6	1,436.0	1.11	14
Arkansas	1,090.0	768.2	.70	37
California	11,837.4	15,141.4	1.28	7
Colorado	1,316.2	1,482.6	1.13	13
Connecticut	1,770.8	2,462.7	1.39	6
Delaware	312.9	373.6	1.19	11
Florida	4,091.4	5,996.8	1.47	4
Georgia	3,083.7	2,689.4	.87	29
Hawaii	528.2	510.2	.97	23
Idaho	480.2	328.0	.68	40
Illinois	4,988.3	6,159.3	1.23	8
Indiana	2,114.5	2,294.4	1.09	16
Iowa	1,182.6	1,111.8	.94	24
Kansas	909.0	1,098.6	1.21	10
Kentucky	1,837.5	1,255.4	.68	39
Louisiana	2,300.1	1,447.1	.63	42
Maine	688.3	492.5	.72	36
Maryland	2,155.9	2,656.7	1.23	9
Massachusetts	3,688.2	3,685.0	1.00	18
Michigan	4,549.2	4,426.4	.97	22
Minnesota	2,265.9	2,043.4	.90	25
Mississippi	1,347.1	722.6	.54	47
Missouri	2,026.4	2,214.6	1.09	15
Montana	521.3	272.9	.52	48
Nebraska	708.4	636.2	.90	26
Nevada	373.0	546.9	1.47	3
New Hampshire	409.9	630.3	1.54	1
New Jersey	3,570.3	5,431.5	1.52	2
New Mexico	805.1	502.4	.62	43
New York	13,699.9	10,388.8	.76	34
North Carolina	2,495.5	2,568.2	1.03	17
North Dakota	422.3	230.6	.55	46
Ohio	4,964.3	4,844.6	.98	21
Oklahoma	1,503.5	1,165.9	.78	33
Oregon	1,150.7	1,148.2	1.00	19
Pennsylvania	6,386.4	5,621.3	.88	28
Rhode Island	684.5	505.8	.74	35
South Carolina	1,452.0	1,205.6	.83	31
South Dakota	459.8	234.6	.51	49
Tennessee	2,207.6	1,897.1	.86	30
Texas	5,970.0	7,067.4	1.18	12
Utah	758.7	532.4	.70	38
Vermont	356.0	238.4	.67	41
Virginia	2,116.7	2,992.5	1.41	5
Washington	2,242.6	2,208.8	.98	20
West Virginia	949.8	571.9	.60	45
Wisconsin	2,311.3	2,073.9	.90	27
Wyoming	297.0	184.0	.62	44
District of Columbia	1,522.9	393.9	.26	51

[a] Excludes shared revenues and payments in lieu of taxes; includes trust fund aid.

[b] The tax burden for grants is assumed to equal grant payments.

Source: Tax Foundation computations based on data from the Treasury Department and U.S. Department of Commerce, Bureau of the Census.

C60. Trends in Federal Tax Burdens per Dollar of Federal Aid by State[a]

Selected Fiscal Years 1961-1989

State	1961	1966	1970	1975	1980	1989[b]
Alabama	$.51	$.55	$.50	$.74	$.73	$.81
Alaska	.17	.15	.33	.42	.52	.47
Arizona	.68	.69	.72	1.00	1.13	1.11
Arkansas	.46	.53	.51	.65	.67	.70
California	1.17	1.11	.89	1.08	1.20	1.28
Colorado	.75	.77	.82	1.01	1.20	1.13
Connecticut	1.51	1.50	1.70	1.36	1.35	1.39
Delaware	2.01	1.54	1.61	1.36	.93	1.19
Florida	1.05	1.23	1.41	1.46	1.23	1.47
Georgia	.64	.73	.75	.81	.72	.87
Hawaii	.68	.70	.76	.88	.84	.97
Idaho	.59	.54	.67	.76	.79	.68
Illinois	1.21	1.32	1.65	1.36	1.18	1.23
Indiana	1.24	1.47	1.64	1.41	1.34	1.09
Iowa	.96	1.06	1.17	1.07	1.13	.94
Kansas	.85	.98	1.03	1.12	1.20	1.21
Kentucky	.61	.62	.58	.69	.78	.68
Louisiana	.47	.45	.59	.75	.91	.63
Maine	.80	.84	.82	.66	.63	.72
Maryland	1.33	1.41	1.32	1.10	.98	1.23
Massachusetts	1.24	1.13	1.04	.98	.80	1.00
Michigan	1.25	1.36	1.45	1.06	1.03	.97
Minnesota	.86	.81	.98	.93	.96	.90
Mississippi	.41	.48	.34	.52	.53	.54
Missouri	.85	.91	1.01	1.08	1.09	1.09
Montana	.52	.45	.48	.65	.60	.52
Nebraska	.75	1.04	1.16	.97	1.10	.90
Nevada	.71	.60	.93	1.15	1.10	1.47
New Hampshire	.77	1.05	1.14	1.04	1.03	1.54
New Jersey	2.07	1.87	1.62	1.36	1.21	1.52
New Mexico	.51	.54	.40	.50	.74	.62
New York	1.63	1.44	1.14	.83	.76	.76
North Carolina	.87	.96	.85	.96	.92	1.03
North Dakota	.45	.49	.57	.71	.67	.55
Ohio	1.27	1.30	1.45	1.40	1.27	.98
Oklahoma	.49	.57	.57	.76	1.05	.78
Oregon	.92	.81	.96	.91	1.02	1.00
Pennsylvania	1.42	1.25	1.05	1.00	1.02	.88
Rhode Island	.97	.75	.87	.87	.76	.74
South Carolina	.68	.90	.71	.85	.82	.83
South Dakota	.42	.44	.50	.55	.48	.51
Tennessee	.60	.81	.72	.80	.90	.86
Texas	.98	1.04	.99	1.14	1.40	1.18
Utah	.60	.49	.54	.74	.79	.70
Vermont	.48	.49	.58	.59	.45	.67
Virginia	1.00	.78	1.01	1.08	1.14	1.41
Washington	.97	.85	1.06	1.09	1.10	.98
West Virginia	.56	.47	.47	.56	.63	.60
Wisconsin	1.34	1.46	1.28	1.08	.89	.90
Wyoming	.47	.41	.51	.89	1.11	.62
District of Columbia	.60	.55	.27	.28	.32	.26

[a] Federal aid refers to grants-in-aid to state and local governments; excludes shared revenues and payments in lieu of taxes but includes general revenue sharing and trust fund aids. The total tax burden for grants is assumed to equal grant payments.

[b] See Table C59 for additional details for 1989.

Source: Tax Foundation computations based on tax burdens shown in Table C56 and grants-in-aid published by Treasury Department through 1980 and by Department of Commerce, Bureau of the Census for 1989.

C61. Course of the Federal Debt

As of Selected Dates 1917-1991

($Millions, except Per Capita)

	World War I			World War II		Post-World War II	
Item	Pre-War Debt Mar. 31, 1917	Highest War Debt Aug. 31, 1919	Post-World War I Low Debt Dec. 31, 1930	Debt Preceding Defense Program June 30, 1940	Highest War Debt Feb. 28, 1946	Lowest Post-War Debt Apr. 30, 1949	Debt July 31, 1991
Total debt	$1,282	$26,597	$16,026	$48,497	$279,764	$251,553	$3,577,127
Direct (gross)	1.282	26,597	16,026	42,968	279,214	251,530	3,576,827
Guaranteed[a,b]	-	-	-	5,529	551	23	300
Interest-bearing debt, total	1,023	26,349	15,774	47,874	278,451	249,528	3,574,226
Direct	1,023	26,349	15,774	42,376	277,912	249,509	3,573,926
Guaranteed[a]	-	-	-	5,498	539	19	300
Per capita total debt[c]	12	250	130	367	1,990	1,690	14,228
General fund balance	74	1,118	307	1,891	25,961	3,995	10,155[d]
Computed annual interest rate on direct debt (percent)	2.40	4.20	3.75	2.58	1.97	2.24	8.35
Federal interest payments for the fiscal year	25	1,020	612	1,041	4,722	5,339	268,272

[a] Excludes obligations owned by the Treasury.

[b] Includes outstanding matured principal of guaranteed debt of U.S. Government agencies, cash for payment of which is held by Treasury in the general fund balance.

[c] Based on population including armed forces overseas; 1991 figure is based on population as of January 1.

[d] Budget estimate full fiscal year.

Source: Treasury Department.

C62. Composition of the Federal Debt by Type of Obligation

End of Selected Fiscal Years 1939-1991[a]
($Millions)

Type of Obligation	1939	1949	1959	1969	1979	1989	1990	1991
Total public debt and debt of U.S. Government agencies	$45,890	$252,798	$284,817	$354,317	$827,088	$2,857,727	$3,365,214	$3,614,714
Total public debt	40,440	252,770	284,706	353,720	826,519	2,857,431	3,364,820	3,614,399
Interest-bearing debt	39,886	250,762	281,883	351,729	819,007	2,836,309	3,362,026	3,600,603
Public issues, total	36,116	217,986	237,077	284,940	642,647	2,172,627	2,548,184	2,710,710
Marketable, total	33,965	156,147	178,027	226,107	506,693	1,892,763	2,195,800	2,347,629
Treasury bills	1,308	11,536	32,017	68,356	161,378	406,597	527,415	551,556
Treasury notes and bonds	32,461	114,021	112,117	157,751	345,315	1,471,167	1,653,385	1,781,074
Other[b]	197	29,589	33,893	-	-	-	-	-
Nonmarketable, total	2,151	62,839	59,050	58,833	136,954	279,864	352,384	363,081
Foreign series[c]	-	-	-	4,070	28,115	6,818	23,571	42,024
Treasury bonds[d]	-	5,814	8,365	2,459	2,245	158,613	160,828	157,894
U.S. savings bonds	1,868	56,260	50,503	51,711	80,440	114,025	124,116	132,744
Other	283	765	183	592	25,155	408	411	425
Special issues, total	3,770	32,776	44,756	66,790	176,360	663,677	813,842	889,893
OASDHI trust funds	-	9,003	18,760	26,918	41,651	239,646	320,592	372,293
Unemployment trust fund	1,267	7,340	5,636	9,957	12,048	44,540	50,498	48,971
Highway trust fund	-	-	429	1,513	12,469	15,978	16,822	19,333
Railroad retirement account	67	1,720	3,417	3,434	2,794	7,709	8,387	9,092
Other[e]	2,436	14,713	16,514	24,968	107,398	355,804	417,743	440,204
Matured debt, no interest payments[f]	142	245	476	461	6,668	20,392	2,064	13,029
Debt bearing no interest	411	1,764	2,396	1,530	844	729	740	767
Guaranteed debt of U.S. Government agencies	5,451	27	111	597	569	296	394	315
Debt not subject to statutory limitation (deduct)	5,519	770	418	636	609	597	596	595
Participation certificates subject to limitation (add)	-	-	-	3,250	1,136	-	-	-
Total debt subject to limitation	40,371	252,028	284,399	356,932	827,614	2,829,770	3,281,690	3,517,966

[a] As of September 1991.

[b] Principally certificates of indebtedness.

[c] Includes foreign currency series. Consists of Treasury notes, certificates of indebtedness, and bonds.

[d] Other than foreign series. Includes Treasury certificates of indebtedness, and state and local government series.

[e] Principally Federal employees' retirement funds and national service life insurance funds.

[f] For 1991, includes $11,208 million to be retired by September 3, 1991.

Source: Treasury Department.

C63. Estimated Ownership of Federal Securities

End of Selected Fiscal Years 1939-1990[a]

($Billions at Par)

Year	Total Securities Outstanding[b]	Held by Banks: Total	Held by Banks: Commercial Banks[c]	Held by Banks: Federal Reserve Banks	U.S. Government Investment Accounts	Held by Nonbank Investors: Total	Individuals[d]	Insurance Companies	Mutual Savings Banks	Corporations[e]	State and Local Governments	Foreign and International	Miscellaneous Investors[f]
1939[g]	$42.4	$15.2	$12.7	$2.5	$6.5	$20.7	$9.4	$5.7	$2.7	$2.0	$.4	$.2	$.3
1946[g]	262.3	97.8	74.5	23.3	30.9	133.6	64.1	24.9	11.8	15.3	6.3	1.9	9.3
1950	259.4	83.9	65.6	18.3	37.8	137.7	67.4	19.1	11.6	18.4	8.7	2.2	9.6
1952	260.7	84.0	61.1	22.9	44.3	132.4	64.8	15.7	9.6	18.8	10.4	3.4	9.7
1954	272.8	88.6	63.6	25.0	49.3	134.9	64.8	15.4	9.1	16.5	13.9	4.6	10.6
1956	274.1	81.1	57.3	23.8	53.5	139.5	66.6	13.6	8.3	17.3	16.1	6.2	11.4
1958	278.4	90.6	65.2	25.4	55.9	131.9	64.4	12.2	7.4	14.1	16.3	5.9	11.6
1960	286.3	81.8	55.3	26.5	55.3	149.2	69.7	12.0	6.6	19.5	18.8	10.1	12.5
1962	297.6	94.8	65.1	29.7	56.5	146.3	65.5	11.4	6.2	18.2	20.1	11.3	13.6
1964	310.7	95.0	60.2	34.8	61.1	154.6	68.5	11.1	5.8	18.9	22.5	12.0	15.8
1966	318.7	97.0	54.8	42.2	66.7	155.0	72.8	10.0	5.0	14.2	24.5	11.6	16.9
1968	345.1	111.9	59.7	52.2	76.0	157.2	74.2	8.5	4.0	12.0	25.1	10.7	22.7
1970	370.2	110.3	52.6	57.7	95.2	164.7	81.8	7.2	3.2	8.5	29.0	14.0	21.0
1972	426.4	132.3	60.9	71.4	111.5	182.8	73.2	6.7	3.5	9.3	26.9	49.2	14.0
1974	474.2	133.7	53.2	80.5	138.2	202.5	80.7	5.9	2.6	10.8	28.3	56.9	17.3
1976	620.4	186.9	92.5	94.4	149.6	283.9	96.4	10.6	5.4	24.3	39.3	69.8	38.1
1977	698.8	204.5	99.8	104.7	155.5	338.8	103.9	14.3	6.2	23.3	53.0	95.5	42.6
1978	771.5	211.1	96.3	114.8	168.0	392.0	109.4	15.1	5.2	21.3	69.0	121.0	51.1
1979	826.5	205.6	90.1	115.5	187.7	433.3	115.5	14.6	4.8	24.0	67.1	125.2	82.1
1980	907.7	221.6	100.9	120.7	197.7	488.3	123.0	14.4	5.3	25.5	73.4	126.0	120.7
1981	997.9	237.0	112.7	124.3	208.1	552.7	109.7	27.6	11.4	18.0	99.8	130.7	155.5
1982	1,142.0	252.2	117.8	134.4	216.4	673.4	115.6	38.6	38.6	21.6	109.0	140.6	209.4
1983	1,377.2	331.7	176.3	155.4	239.0	806.4	129.0	58.5	22.1	35.9	137.0	160.1	263.8
1984	1,572.2	339.6	184.6	155.0	263.1	969.5	142.4	56.5	13.6	47.7	170.0	175.6	363.7
1985	1,824.4	373.3	203.6	169.7	316.5	1,134.6	151.4	71.4	22.7	59.0	203.0	222.9	404.2
1986	2,127.0	391.7	200.9	190.8	382.9	1,352.4	158.0	96.4	24.9	65.7	251.2	265.5	490.7
1987	2,349.8	417.1	205.2	211.9	457.2	1,475.5	167.7	104.6	15.5	81.8	273.0	279.5	553.4
1988	2,600.8	428.4	199.2	229.2	550.4	1,622.0	186.8	105.1	11.1	85.9	305.7	345.9	581.5
1989	2,855.5	395.3	174.8	220.5	676.7	1,783.5	213.5	124.1	12.9	90.9	338.0	394.9	609.2
1990	3,235.6	420.5	188.0	232.5	795.8	2,019.3	238.5	138.9	33.6	99.1	344.0	404.8	760.4

[a] The Export-Import Bank was moved on-budget effective October 1, 1976. Adjustments are made to include totals for the period it was off-budget. Also, adjustments are now made to reflect certain Export-Import Bank borrowing transactions now classified as agency debt.

[b] Securities issued or guaranteed by the United States Government, excluding guaranteed securities held by the Treasury.

[c] Consists of commercial banks, trust companies, and stock savings banks in the United States and in territories and island possessions; excludes securities held in trust departments.

[d] Includes partnerships and personal trust accounts.

[e] Exclusive of banks and insurance companies.

[f] Includes savings and loan associations, nonprofit institutions, corporate pension trust funds, and dealers and brokers. Also included are certain government deposit accounts and government sponsored agencies.

[g] As of end of calendar year.

Source: Treasury Department and Federal Reserve System.

C64. Indebtedness of Foreign Countries to the United States Government by Region and Country[a]

End of Selected Fiscal Years 1954-1990

($Millions)

Region and Country	1954	1965	1975	1981	1988	1989	1990[b]
Total	$11,816	$18,315	$34,549	$62,178	$69,614	$63,791	$58,634
Western Europe	9,127	6,687	6,680	6,623	4,697	4,083	3,541
France	1,911	907	336	151	44	30	12
Germany, F.R.	1,196	225	126	14	2	2	2
Italy	300	130	245	422	79	51	14
Netherlands	322	66	158	45	-	-	-
Norway	106	29	249	82	15	15	15
Portugal	46	105	101	559	405	401	357
Spain	61	411	788	1,394	1,511	1,013	879
United Kingdom	4,648	3,987	3,520	2,821	1,912	1,805	1,586
Yugoslavia	55	629	578	611	561	601	558
Other	482	497	578	524	168	166	119
Eastern Europe	310	293	1,241	2,180	3,173	3,633	4,280
Poland	70	86	134	975	2,337	2,858	3,587
Union of Soviet Socialist Republics	222	195	1,015	1,077	778	719	674
Other	18	12	92	127	58	56	19
East Asia and Pacific	493	1,677	5,162	10,251	7,271	6,780	6,619
Australia and New Zealand	20	3	373	313	119	88	50
Taiwan	156	334	730	1,743	67	61	50
Indonesia	127	177	1,250	2,186	2,488	2,483	2,378
Japan	90	804	594	610	3	-	-
Korea, Republic of (Seoul)	21	58	1,248	3,526	2,289	1,924	1,731
Philippines	79	96	336	714	1,262	1,260	1,430
Other	-	205	632	1,158	1,043	964	980
Western Hemisphere	927	3,135	7,440	10,488	12,872	12,629	12,885
Brazil	437	1,014	2,134	2,071	2,453	2,306	2,496
Canada	11	-	254	481	320	290	249
Chile	79	517	1,098	552	514	488	447
Colombia	33	269	894	848	1,149	1,098	1,003
Mexico	115	245	524	2,308	1,891	1,692	1,625
Other	252	1,090	2,535	4,228	6,545	6,755	7,064
Near East	353	1,988	5,239	20,162	25,834	21,554	15,990
Egypt	6	521	506	6,578	11,637	11,700	5,854
Greece	81	174	325	679	1,304	1,687	2,084
Iran	24	243	1,006	403	64	64	70
Israel	123	391	1,698	8,289	7,872	4,693	4,364
Turkey	95	623	1,527	3,001	3,984	2,549	2,666
Other	24	36	176	1,212	973	860	951
South Asia	397	3,872	6,481	7,486	8,804	8,243	8,346
Bangladesh	-	-	241	969	1,265	1,354	1,326
India	361	2,858	3,650	3,305	2,897	2,807	2,659
Pakistan	15	955	2,368	2,740	3,932	3,344	3,605
Other	21	59	223	472	710	738	756
Africa	142	529	2,252	4,968	6,964	6,870	6,974
Algeria	-	-	218	874	280	214	248
Morocco	10	243	481	629	1,235	1,314	1,205
Sudan	-	10	39	350	657	682	685
Zaire	-	c	275	818	1,305	1,330	1,504
Other	132	276	1,239	2,298	3,487	3,331	3,332
Worldwide	67	134	55	20	c	c	c
United Nations	62[d]	107	54	19	c	c	c
Unspecified	5	27	1	1	c	c	c

[a] Outstanding long-term principal indebtedness. Excludes indebtedness arising out of World War I. Includes the debt of private agencies as well as governments to the U.S. Government and its agencies.

[b] Figures are for end of calendar year 1990.

[c] Less than $500,000.

[d] International organizations, including United Nations.

Source: Treasury Department.

C66. Federal Civilian Employment in the Executive Branch

Selected Fiscal Years 1881-1901, Fiscal Years 1909-1991[a]

Year	Employees	Year	Employees
1881	94,679	1949	2,075,148
1891	150,844	1950	1,934,040
1901	231,056	1951	2,455,901
1909	364,078	1952	2,574,132
1910	380,428	1953	2,532,160
1911	387,673	1954	2,381,659
1912	391,918	1955	2,371,462
1913	388,217	1956	2,372,266
1914	393,555	1957	2,390,561
1915	387,294	1958	2,355,292
1916	391,133	1959	2,355,054
1917	429,727	1960	2,370,826
1918	844,480	1961	2,407,025
1919	784,180	1962	2,484,655
1920	645,408	1963	2,497,699
1921	550,020	1964	2,469,645
1922	532,210	1965	2,496,064
1923	525,746	1966	2,726,144
1924	532,048	1967	2,967,964
1925	541,792	1968	3,019,976
1926	537,251	1969	3,040,129
1927	535,599	1970	2,884,307
1928	549,238	1971	2,822,884
1929	567,721	1972	2,769,848
1930	588,951	1973	2,722,131
1931	596,745	1974	2,847,140
1932	592,560	1975	2,848,014
1933	590,984	1976	2,832,471
1934	685,108	1977	2,840,149
1935	765,712	1978	2,874,547
1936	850,395	1979	2,895,007
1937	878,214	1980	3,065,672
1938	864,534	1981	2,891,844
1939	935,797	1982	2,860,754
1940	1,022,853	1983	2,863,071
1941	1,416,444	1984	2,901,137
1942	2,272,082	1985	3,001,540
1943	3,273,887	1986	3,008,938
1944	3,304,379	1987	3,077,290
1945	3,786,645	1988	3,072,602
1946	2,665,520	1989	3,105,678
1947	2,082,258	1990	3,166,847
1948	2,043,981	1991	3,037,838

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[a] Data for 1881-1976 as of end of fiscal year, June 30 except 1919 (as of November 11) and 1921 (as of July 31). Data for 1977 through 1989 as of June 30. Data for 1990 as of March 31. Data for 1991 as of May 31.

Source: Office of Personnel Management.

C67. Federal Civilian Employment in the Executive Branch by Agency and State

As of December 31, 1990

State	Total[a]	Department of Defense	Postal Service[b]	Veterans Administration	All Other
Total3,050,326	1,011,263	813,832	253,271	971,960	
Alabama	56,622	25,195	8,708	4,907	17,812
Alaska	14,537	4,681	2,144	192	7,520
Arizona	38,985	10,144	10,377	3,685	14,779
Arkansas	19,218	4,926	5,334	3,950	5,008
California	314,590	124,322	98,524	23,761	67,983
Colorado	53,469	13,911	12,718	3,404	23,436
Connecticut	23,615	4,895	13,084	2,556	3,080
Delaware	5,300	1,732	2,192	702	674
Florida	111,851	32,908	42,264	11,886	24,793
Georgia	88,366	36,405	18,489	6,363	27,109
Hawaii	25,414	19,218	2,818	338	3,040
Idaho	10,057	1,357	2,182	731	5,787
Illinois	103,999	20,218	46,291	12,475	25,015
Indiana	41,377	15,290	14,414	4,063	7,610
Iowa	17,973	1,445	8,640	3,144	4,744
Kansas	24,719	6,749	7,718	3,029	7,223
Kentucky	35,454	12,536	8,040	3,851	11,027
Louisiana	33,921	8,733	10,405	4,539	10,244
Maine	16,823	9,895	3,993	1,102	1,833
Maryland	133,187	41,269	18,205	3,260	70,453
Massachusetts	60,319	11,761	27,407	7,440	13,711
Michigan	56,172	11,306	26,953	6,757	11,156
Minnesota	32,014	2,877	15,404	5,115	8,618
Mississippi	24,354	10,619	4,856	3,385	5,494
Missouri	65,541	18,933	18,634	6,234	21,740
Montana	11,364	1,319	2,113	640	7,292
Nebraska	15,298	4,081	5,192	2,058	3,967
Nevada	10,547	1,991	3,320	970	4,266
New Hampshire	8,054	1,559	4,027	747	1,721
New Jersey	75,142	25,991	35,166	4,400	9,585
New Mexico	26,242	9,567	3,439	2,105	11,131
New York	152,169	18,012	77,763	20,717	35,677
North Carolina	46,463	15,311	15,455	5,200	10,497
North Dakota	7,815	2,016	1,908	655	3,236
Ohio	90,861	34,319	32,998	8,771	14,773
Oklahoma	45,298	22,752	8,582	2,952	11,012
Oregon	29,202	2,967	7,999	3,546	14,690
Pennsylvania	129,405	49,280	41,716	11,947	26,462
Rhode Island	10,147	4,244	3,831	1,108	964
South Carolina	32,208	19,017	6,423	2,764	4,004
South Dakota	9,296	1,424	1,928	1,924	4,020
Tennessee	56,416	7,851	13,607	7,635	27,323
Texas	176,680	59,926	48,829	16,649	51,276
Utah	36,001	20,848	3,850	1,869	9,434
Vermont	5,072	634	1,994	938	1,506
Virginia	161,049	106,623	18,651	5,631	30,144
Washington	65,033	28,499	13,574	4,754	18,206
West Virginia	15,377	1,697	4,176	3,034	6,470
Wisconsin	27,425	3,165	13,202	5,197	5,861
Wyoming	6,188	1,054	1,146	856	3,132
District of Columbia	212,031	17,122	9,349	6,251	179,309
Outside U.S.	143,910	97,979	3,800	2,770	39,361

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[a] Excludes employees in the Central Intelligence Agency and the National Security Agency.

[b] Excludes temporary Christmas assistance in the Postal Service in all areas.

Source: Office of Personnel Management

C68. Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, By Grade[a]

June 30, 1968 and March 31, 1990

	June 30, 1968			March 31,1990		
Grade	Employees[b]	Aggregate Pay ($Millions)	Average Salary[c]	Employees[b]	Aggregate Pay ($Millions)	Average Salary[c]
Total	1,301,503	$11,263.1	$8,654	1,505,748	$47,038.1	$31,239
1	3,514	13.6	3,878	921	10.1	10,947
2	47,280	200.7	4,244	6,603	83.0	12,564
3	156,091	759.4	4,865	44,523	636.0	14,284
4	190,894	1,071.9	5,615	140,077	2,304.7	16,453
5	158,729	1,006.7	6,342	193,018	3,609.3	18,699
6	63,373	449.3	7,089	103,033	2,171.4	21,075
7	112,822	856.9	7,596	146,823	3,377.7	23,005
8	20,462	172.9	8,451	32,040	838.2	26,160
9	139,516	1,263.1	9,054	157,679	4,382.4	27,793
10	15,916	160.0	10,053	29,238	932.5	31,892
11	138,285	1,497.9	10,832	196,320	6,638.0	33,812
12	111,796	1,422.0	12,720	208,574	8,510.0	40,801
13	81,234	1,214.1	14,945	138,266	6,775.5	49,003
14	37,548	660.8	17,600	73,140	4,268.6	58,363
15	19,450	401.8	20,656	34,787	2,446.1	70,316
16	3,294	77.7	23,500	572	44.4	77,605
17	920	23.9	25,996	88	6.9	78,200
18	379	10.3	27,055	46	3.6	78,200

[a] The General Schedule Federal career system covers most positions in the Executive Branch, the District of Columbia government, and certain agencies in the Legislative and Judicial Branches; personnel of the Central Intelligence Agency and National Security Agency are excluded.

[b] Salaries for certain employees of the Veterans Administration, the Foreign Service, U.S. Postal Service, blue collar workers, and others are covered under smaller special pay systems.

[c] Arithmetic mean. The rate of basic pay for employees in the General Schedule is limited by statute to the rate for level V of the Executive Schedule (currently $78,200), which in turn is tied to Congressional salary adjustments.

Source: Office of Personnel Management.

C69. Federal Personnel Compensation and Benefits

Fiscal Years 1989-1992[a]
($Millions)

Item	1989	1990	1991	1992
	A. Costs of Current Personnel			
Current personnel costs, total[b]	$191,648	$199,999	$213,875	$218,743
Direct compensation	143,192	150,233	158,135	162,443
Personnel benefits	48,456	49,768	55,742	56,301
Civilian personnel, total[b]	116,211	124,380	136,944	141,927
Executive branch, total	83,309	89,560	97,378	102,816
Direct compensation	65,395	69,950	75,801	79,274
Personnel benefits[c]	17,914	19,610	21,577	23,542
Legislative and judiciary, total[d]	1,582	1,711	2,023	2,320
Direct compensation	1,350	1,445	1,703	1,935
Personnel benefits	232	266	320	385
Postal Service, total	31,320	33,111	37,545	36,792
Direct compensation	24,810	26,198	26,972	27,671
Personnel benefits	6,510	6,913	10,573	9,121
Military personnel, total	75,437	75,619	76,931	76,816
Direct compensation	51,637	52,640	53,659	53,563
Personnel benefits[e]	23,800	22,979	23,272	23,253
	B. Costs of Retired Pay for Former Personnel			
Retired pay, total	$50,181	$53,350	$57,300	$60,406
Civilian personnel	29,526	31,288	33,794	35,148
Military personnel	20,655	22,062	23,505	25,258

[a] Data for 1991 and 1992 are estimates from the Budget submitted in February 1991.

[b] Includes Postal Service, which was converted to independent status by the Postal Service Reorganization Act of 1970.

[c] Includes employing agency's contributions for the costs of life and health insurance, retirement, and transfers from general revenues to amortize the effects of general pay increases on Federal retirement systems for employees (non-postal) in the executive, legislative, and judicial branches. Excludes transfers from general revenues, mandated by law, for interest on unfunded liabilities and annuities attributable to military service totaling (in millions): $11,983 in 1990, $12,339 in 1991, and $12,767 in 1992.

[d] Excludes members and officers of Congress.

[e] Effective October 1, 1984, the Budget reflects establishment of a military retirement trust fund. Military personnel benefits include payments by the Defense Department to finance retirement benefits that accrue to current military personnel totaling (in millions): $16,324 in 1990; $16,254 in 1991; and $16,161 in 1992.

Source: Office of Management and Budget.

Section D

State and Local Governments

- Summary Data
- Expenditures
- Revenue and Taxation
- Major State and Local Functions

D1. State and Local Total Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1989
($Millions)

	Expenditures[a]				Revenue				Gross Debt[b]		
		State		Local	Total State	From Own Sources		From Federal			
Year	Total	Total[c]	Direct[d]	Direct	and Local[e]	State	Local	Government	Total	State	Local
1902	$1,096	$188	$136	$959	$1,048	$183	$858	$7	$2,107	$230	$1,877
1913	2,257	388	297	1,960	2,030	360	1,658	12	4,414	379	4,035
1922	5,652	1,397	1,086	4,567	5,169	1,234	3,827	108	10,109	1,131	8,978
1927	7,810	2,047	1,451	6,359	7,838	1,994	5,728	116	14,881	1,971	12,910
1932	8,403	2,829	2,028	6,375	7,887	2,274	5,381	232	19,205	2,832	16,373
1940	11,240	5,209	3,555	7,685	11,749	5,012	5,792	945	20,283	3,590	16,693
1942	10,914	5,343	3,563	7,351	13,148	6,012	6,278	858	19,337	3,257	16,080
1946	14,067	7,066	4,974	9,093	15,983	7,712	7,416	855	15,917	2,353	13,564
1950	27,905	15,082	10,864	17,041	25,639	11,480	11,673	2,486	24,115	5,285	18,830
1952	30,863	15,834	10,790	20,073	31,013	14,330	14,117	2,566	30,100	6,874	23,226
1954	36,607	18,686	13,008	23,599	35,386	15,951	16,468	2,966	38,931	9,600	29,331
1956	43,152	21,686	15,148	28,004	41,692	18,903	19,453	3,336	48,868	12,890	35,978
1958	53,712	28,080	19,991	33,721	49,262	21,427	22,970	4,865	58,187	15,394	42,793
1960	60,999	31,596	22,152	38,847	60,277	26,094	27,209	6,974	69,955	18,543	51,412
1962	70,547	36,402	25,496	45,053	69,492	30,115	31,506	7,871	81,278	22,023	59,255
1964	80,579	42,583	29,616	50,964	81,455	35,703	35,749	10,002	92,222	25,041	67,181
1966	94,906	51,123	34,195	60,711	97,619	43,000	41,499	13,214	107,051	29,564	77,487
1968	116,234	66,254	44,304	71,930	117,581	52,526	47,875	17,181	121,158	35,666	85,492
1970	148,052	85,055	56,163	91,899	150,106	68,691	59,557	21,857	143,570	42,008	101,563
1972	190,496	109,255	72,495	118,001	190,798	84,362	75,097	31,342	175,158	54,453	120,705
1973	206,466	118,836	78,014	127,452	217,616	97,108	81,253	39,256	188,485	59,375	129,110
1974	226,032	132,134	86,193	139,498	237,856	107,645	88,391	41,820	206,616	65,296	141,320
1975	269,215	158,882	106,906	161,336	264,013	119,206	144,807	47,034	219,926	72,127	147,799
1976	304,228	180,926	123,069	179,980	303,287	139,104	164,183	55,589	240,532	84,825	155,707
1977	324,554	191,225	128,765	194,403	337,870	155,799	119,626	62,444	259,658	90,200	169,458
1978	346,788	203,832	136,545	208,768	371,607	171,560	130,464	69,592	280,433	102,569	177,864
1979	381,867	224,644	148,690	231,684	404,934	189,917	139,853	75,164	304,103	111,740	192,363
1980	434,073	257,812	173,308	259,010	461,537	212,636	155,873	83,029	335,603	121,958	213,645
1981	487,048	291,527	198,347	286,827	506,728	240,042	176,391	90,294	363,892	134,847	229,045
1982	524,817	310,358	211,615	311,408	547,719	261,733	198,703	87,282	404,579	147,470	257,109
1983	566,990	334,019	233,132	332,093	593,461	284,933	218,522	90,006	454,501	167,290	287,211
1984	600,576	351,445	243,072	356,781	652,114	315,637	239,425	97,052	505,030	186,377	318,653
1985	658,101	390,828	269,257	388,881	719,607	349,077	264,372	106,158	568,442	211,904	356,538
1986	718,316	424,216	292,249	423,961	783,194	382,600	287,496	113,099	658,875	247,715	411,160
1987	775,318	455,696	314,270	458,592	842,588	414,560	313,032	114,996	718,657	265,677	452,980
1988	827,164	485,006	333,344	491,163	884,501	434,569	332,331	117,602	755,034	276,786	478,247
1989	890,814	525,077	359,661	528,222	953,517	470,922	356,772	125,824	798,355	295,500	502,855

[a] Includes expenditures for utility, liquor stores, and insurance trust, as well as general functions; excludes payments for debt retirement.

[b] Short-and long-term debt outstanding at end of fiscal year.

[c] Expenditures for state functions and intergovernmental payments to local governments: beginning 1974 also includes state payments to Federal government, largely for the supplemental security income program for the aged, blind, and disabled, initiated in January 1974.

[d] Direct expenditures are disbursements to final recipients of government payments; i.e., all expenditures other than intergovernmental.

[e] Excludes duplicating interlevel transfers of funds.

Source: Department of Commerce, Bureau of the Census.

D2. State and Local Revenue, Expenditures, and Surpluses or Deficits; Total and General Accounts

Selected Fiscal Years 1942-1989

($Millions)

	Total			General[a]		
Year	Revenue	Expenditure	Surplus or Deficit (-)	Revenue	Expenditure	Surplus or Deficit (-)
1942	$13,148	$10,914	$2,234	$10,418	$9,190	$1,228
1944	14,133	10,449	3,684	10,908	8,863	2,045
1946	15,983	14,067	1,916	12,356	11,028	1,328
1948	21,613	21,260	353	17,250	17,684	-434
1950	25,639	27,905	-2,266	20,911	22,787	-1,876
1952	31,013	30,863	150	25,181	26,098	-917
1954	35,386	36,607	-1,221	29,012	30,701	-1,689
1956	41,692	43,152	-1,460	34,667	36,711	-2,044
1957	45,929	47,553	-1,624	38,164	40,375	-2,211
1958	49,262	53,712	-4,450	41,219	44,851	-3,632
1959	53,972	58,572	-4,600	45,302	48,887	-3,585
1960	60,277	60,999	-722	50,505	51,876	-1,371
1961	64,531	67,023	-2,492	54,037	56,201	-2,164
1962	69,492	70,547	-1,055	58,252	60,206	-1,954
1963	74,408	74,698	-290	62,269	63,977	-1,708
1964	81,455	80,579	876	68,443	69,302	-859
1965	87,777	86,686	1,091	74,000	74,678	-678
1966	97,619	94,906	2,713	83,036	82,843	193
1967	106,581	105,978	603	91,197	93,350	-2,153
1968	117,581	116,234	1,347	101,264	102,411	-1,147
1969	132,153	131,600	553	114,500	116,728	-2,228
1970	150,106	148,052	2,054	130,756	131,332	-576
1971	166,090	170,766	4,676	144,927	150,674	-5,747
1972	190,798	190,496	302	167,541	168,549	-1,008
1973	217,616	205,466	12,150	190,214	181,357	8,857
1974	237,856	226,032	11,824	207,670	198,959	8,711
1975	264,013	269,215	-5,202	228,171	230,721	-2,550
1976	303,287	304,228	-941	256,176	256,731	-555
1977	337,870	324,554	13,316	285,157	274,215	10,942
1978	371,607	346,786	24,821	315,960	296,983	18,977
1979	404,934	381,867	23,067	343,278	327,517	15,761
1980	451,537	434,073	17,464	382,322	369,086	13,236
1981	506,728	487,048	19,680	423,404	407,449	15,955
1982	547,719	524,817	22,902	457,654	436,896	20,758
1983	593,461	566,990	26,471	486,753	466,844	19,909
1984	651,997	600,222	51,775	542,730	505,008	37,722
1985	720,062	657,888	62,174	598,121	553,899	44,222
1986	783,378	717,458	65,920	641,486	605,623	35,863
1987	843,879	777,045	66,834	686,860	657,134	29,726
1988	884,117	826,849	57,268	726,762	704,921	21,841
1989	953,517	890,814	62,703	785,844	762,311	23,533

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

D3. State and Local Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1991[b]

($Billions)

Source and Function	1929	1949	1959	1969	1979	1988	1989	1990	1991
Total receipts, national income basis	$7.6	$19.5	$46.6	$120.8	$365.3	$701.6	$749.9	$800.5	$836.7
Personal tax and nontax receipts	1.3	2.4	6.2	21.1	73.7	173.7	194.8	206.6	215.2
Corporate profits tax accruals	.1	.6	1.2	3.8	13.6	26.5	24.7	23.6	20.7
Indirect business tax and nontax accruals	5.9	13.3	29.3	67.4	160.1	336.8	355.6	378.6	391.1
Contributions for social insurance	.1	.9	3.1	8.3	27.4	53.3	56.7	60.2	62.5
Federal grants-in-aid	.1	2.2	6.8	20.3	90.5	111.4	118.2	131.4	147.4
Total expenditures, national income basis	7.8	20.2	47.0	119.3	327.7	651.9	703.5	765.1	802.3
Purchase of goods and services	7.4	18.0	43.3	107.2	289.9	587.6	625.6	674.1	699.8
Transfer payments to persons	.2	3.0	5.6	16.7	57.2	130.3	145.9	162.9	177.1
Net interest paid[c]	.4	.1	.1	-1.2	-11.8	-40.3	-40.2	-41.6	-42.9
Less: Dividends received by government[d]	-	-	-	.2	2.0	8.3	9.1	10.1	10.9
Subsidies less current surplus of government enterprises	-.2	-.9	-2.0	-3.3	-5.7	-17.5	-18.8	-20.3	-21.0
Surplus or deficit (-) in national income and products accounts	-.2	-.7	-.4	1.5	27.6	49.7	46.4	35.4	34.4
Social insurance funds	.1	.6	2.0	5.8	23.8	71.1	66.4	69.4	71.4
Other	-.3	-1.3	-2.5	[illegible]	3.8	-21.4	-19.9	-34.0	-36.9

[a] See Introductory Notes for a description of the Federal sector in the national income and products accounts.

[b] Seasonally adjusted Q1 & Q2 1991.

[c] Interest paid less interest received.

[d] Prior to 1968, net interest paid included dividends received.

Source: Department of Commerce, Bureau of Economic Analysis.

C65. Federal Civilian Employment by Branch and Type of Agency

Selected Dates 1918-1991

Branch and Agency	End of World War I Nov. 11, 1918	As of Dec. 31, 1932	Prewar Emergency Peak June 30, 1939	World War II Peak June 30, 1945	Postwar Low April 30, 1950	As of June 30, 1988	As of Feb. 28, 1990	As of April 31, 1991
Total	927,780	576,741	964,342	3,761,635	1,972,700	3,126,171	3,135,262	3,087,677
Legislative Branch	7,980	11,159	15,802	26,959	22,896	39,504	37,562	37,628
Judicial Branch	2,040	1,777	2,292	2,706	3,772	21,123	22,071	24,648
Executive Branch	917,760	563,805	946,248	3,731,970	1,946,032[a]	3,065,544	3,075,629	3,025,401
Departments (except military establishment)	n.a.	467,768	579,589	684,719	837,606[a]	2,005,068	2,008,924	2,019,258
Post Office (Postal Service)[c]	n.a.	n.a.	n.a.	378,849	510,727	833,281	823,661	810,237
Agriculture	n.a.	n.a.	n.a.	84,573	77,559	122,943	111,055	114,913
Treasury	n.a.	n.a.	n.a.	96,493	90,573	164,870	169,079	179,591
Health and Human Services	n.a.	n.a.	n.a.	n.a.	n.a.	124,762	121,770	125,948
Interior	n.a.	n.a.	n.a.	44,354	58,206	78,091	71,250	74,853
Other	n.a.	n.a.	n.a.	80,450	100,541[a]	257,735	536,175	528,572
Independent agencies[c]	n.a.	b	171,373	250,214	353,720	423,386	175,934	185,144
Emergency agencies	n.a.	-	-	169,027	-	-	-	-
Postwar agencies	n.a.	-	-	-	9,687	-	-	-
Military establishment	n.a.	96,037	195,286	2,628,010	745,019	1,060,476	1,066,705	1,006,143

[a] Excludes 147,264 temporary employees engaged in taking the Seventeenth Decennial Census.

[b] Unallocable, included in departments (except military establishment).

[c] The U.S. Postal Service became an independent agency effective July 1, 1971; total for independent agencies in 1988, 1990 and 1991 excludes Postal Service.

Source: Office of Personnel Management.

D4. State and Local Direct General Expenditures, Revenue, and Debt by State

Fiscal Year 1989
($Millions)

State	Expenditures			Revenue				Gross Debt[a]	
					From Own Sources				
	Total State and Local	State	Local	Total State and Local	State	Local	From Federal Government	Total State and Local	State
Total	$759,380	$303,853	$455,527	$785,844	$366,712	$293,308	$125,824	$798,355	$295,500
Alabama	9,934	4,729	5,205	10,065	5,101	3,002	1,962	9,882	4,078
Alaska	5,187	3,256	1,931	5,716	3,808	1,227	680	10,479	5,611
Arizona	11,422	4,186	7,236	10,620	5,022	4,219	1,378	16,879	2,069
Arkansas	4,924	2,442	2,483	5,168	2,739	1,322	1,106	4,661	1,767
California	97,576	31,564	66,012	104,103	49,674	38,055	16,375	82,181	26,207
Colorado	9,869	3,409	6,460	10,249	4,142	4,669	1,438	11,546	2,171
Connecticut	12,391	6,495	5,896	12,002	6,217	4,000	1,785	12,767	9,573
Delaware	2,390	1,474	916	2,547	1,719	456	371	3,748	2,831
Florida	35,892	12,049	23,843	36,296	15,663	16,423	4,211	48,090	8,967
Georgia	17,919	6,794	11,126	18,301	7,438	7,825	3,039	17,140	3,039
Hawaii	3,707	2,862	845	4,189	2,981	615	594	3,857	3,063
Idaho	2,422	1,133	1,289	2,569	1,291	754	524	1,372	834
Illinois	31,619	12,966	18,653	33,443	14,646	13,701	5,096	29,792	14,158
Indiana	14,063	5,927	8,135	15,307	7,738	5,258	2,311	9,649	3,587
Iowa	8,307	3,589	4,717	8,624	4,222	3,001	1,402	5,065	1,618
Kansas	6,876	2,664	4,212	7,124	3,149	3,036	939	6,951	344
Kentucky	9,140	5,023	4,117	9,617	5,180	2,562	1,875	13,040	5,136
Louisiana	11,853	5,704	6,149	12,566	6,269	3,979	2,318	20,910	12,160
Maine	3,683	1,932	1,751	3,881	2,101	1,049	731	3,241	2,032
Maryland	14,769	6,657	8,112	15,969	7,959	5,658	2,353	14,782	5,834
Massachusetts	21,557	11,392	10,165	21,062	11,531	6,047	3,484	23,960	16,218
Michigan	29,773	12,619	17,154	30,207	14,538	10,960	4,709	19,972	8,198
Minnesota	16,139	5,675	10,464	16,488	8,073	5,934	2,482	17,690	3,601
Mississippi	6,325	2,599	3,726	6,402	2,899	2,045	1,459	4,899	1,346
Missouri	11,830	4,779	7,051	12,251	5,797	4,543	1,911	9,759	4,893

Continued

D4. State and Local Direct General Expenditures, Revenue, and Debt by State (continued)

Fiscal Year 1989

($Millions)

	Expenditures			Revenue				Gross Debt[a]	
State	Total State and Local	State	Local	Total State and Local	From Own Sources State	From Own Sources Local	From Federal Government	Total State and Local	State
Montana	2,352	1,173	1,179	2,524	1,090	821	613	2,482	1,347
Nebraska	4,493	1,875	2,618	4,824	2,040	2,063	721	6,053	1,411
Nevada	3,439	1,229	2,210	3,388	1,611	1,361	415	4,198	1,423
New Hampshire	3,030	1,392	1,639	2,888	1,094	1,383	411	3,781	2,946
New Jersey	27,985	11,678	16,307	28,393	13,990	10,703	3,700	30,948	17,393
New Mexico	4,645	2,298	2,348	5,065	3,135	1,038	892	5,020	1,896
New York	82,700	28,019	54,682	83,700	32,680	37,623	13,397	87,004	43,306
North Carolina	16,533	6,816	9,717	16,958	8,845	5,271	2,842	14,945	2,950
North Dakota	2,128	1,222	907	2,141	1,116	537	488	1,911	927
Ohio	29,472	11,650	17,822	30,390	14,247	11,178	4,965	22,115	10,513
Oklahoma	8,008	3,771	4,237	8,619	4,377	2,639	1,602	8,034	3,577
Oregon	8,886	3,635	5,251	9,464	3,921	3,685	1,859	10,224	6,737
Pennsylvania	32,891	13,561	19,330	34,075	15,849	12,351	5,875	40,241	10,540
Rhode Island	3,295	2,009	1,286	3,225	1,707	859	659	4,034	3,343
South Carolina	8,646	4,239	4,407	9,075	4,780	2,652	1,644	9,318	3,775
South Dakota	1,795	965	830	1,891	784	635	472	2,332	1,860
Tennessee	11,801	5,175	6,626	12,205	5,179	4,464	2,563	11,712	2,574
Texas	43,769	14,928	28,840	45,236	18,371	20,478	6,387	60,977	6,665
Utah	4,632	2,284	2,348	4,808	2,249	1,527	1,032	9,757	1,694
Vermont	1,815	1,093	722	1,872	966	497	409	1,510	1,108
Virginia	17,776	7,782	9,995	17,838	8,975	6,461	2,401	14,147	5,510
Washington	14,410	6,336	8,073	15,619	8,017	4,991	2,610	22,001	5,364
West Virginia	4,333	2,331	2,002	4,473	2,506	1,090	877	5,585	2,452
Wisconsin	15,234	5,628	9,605	15,812	8,186	5,153	2,473	11,335	5,931
Wyoming	2,082	846	1,236	2,396	1,100	772	524	2,339	926
District of Columbia	3,661	-	3,661	4,196	-	2,736	1,460	4,041	-

[a] Includes general and utility debt.

Source: Department of Commerce, Bureau of the Census.

D5. State and Local Total Expenditures by Function

Selected Fiscal Years 1902-1989

($Millions)

Year	Total	General by Function								Insurance Trust[c]	Utility and Liquor Stores[d]
		Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other General[b]		
1902	$1,095	$1,013	$255	$175	$37	$60	$90	$141	$255	-	$82
1913	2,257	2,064	577	419	52	108	165	211	532	$7	186
1922	5,652	5,218	1,705	1,294	119	258	348	313	1,181	75	359
1927	7,810	7,210	2,235	1,809	151	355	473	412	1,775	109	491
1932	8,403	7,765	2,311	1,741	444	456	528	470	1,815	120	518
1942	10,914	9,190	2,586	1,490	1,225	591	630	578	2,090	617	1,106
1944	10,499	8,863	2,793	1,200	1,133	656	665	599	1,817	354	1,281
1946	14,067	11,028	3,356	1,672	1,409	818	773	703	2,297	1,306	1,733
1948	21,260	17,684	5,379	3,036	2,099	1,229	1,050	880	4,011	1,197	2,379
1950	27,905	22,787	7,177	3,803	2,940	1,748	1,264	1,041	4,814	2,379	2,739
1952	30,863	26,098	8,318	4,650	2,788	2,185	1,525	1,193	5,436	1,698	3,067
1954	36,607	30,701	10,557	5,527	3,060	2,409	1,783	1,375	5,990	2,423	3,482
1956	43,152	36,711	13,220	6,953	3,139	2,772	2,067	1,560	7,000	2,376	4,065
1958	53,712	44,851	15,919	8,567	3,818	3,462	2,483	1,843	8,759	4,168	4,693
1960	60,999	51,876	18,719	9,428	4,404	3,794	2,852	2,113	10,565	4,031	5,088
1962	70,547	60,206	22,216	10,357	5,084	4,342	3,254	2,338	12,615	4,888	5,453
1964	80,579	69,302	26,286	11,664	5,766	4,910	3,588	2,567	14,521	5,094	6,184
1966	94,906	82,843	33,287	12,770	6,757	5,910	4,152	2,974	16,993	4,782	7,282
1968	116,234	102,411	41,158	14,481	9,857	7,546	5,033	3,647	20,688	5,653	8,170
1970	148,052	131,332	52,718	16,427	14,679	9,669	6,518	4,682	26,639	7,263	9,447
1972	190,496	168,549	65,814	19,021	21,117	13,023	8,584	5,920	35,070	10,548	11,398
1974	226,032	198,959	75,833	19,946	25,085	15,945	10,326	7,536	44,289	12,667	14,406
1976	304.228	256,731	97,216	23,907	32,604	20,686	13,429	9,671	59,218	27,954	19,542
1978	346,786	296,983	110,758	24,609	39,140	24,951	16,108	12,293	69,124	23,526	26,277
1980	434,073	369,086	133,211	33,311	47,288	32,174	19,212	15,416	88,474	28,797	36,190
1981	487,048	407,449	145,784	34,603	54,121	36,101	21,283	16,771	98,786	36,583	43,016
1982	524,817	436,896	154,282	34,520	57,996	40,881	23,537	18,841	106,839	39,508	48,413
1983	566,990	466,844	163,876	36,655	60,906	44,118	25,516	20,883	114,890	47,335	52,811
1984	600,576	505,006	176,108	39,516	66,414	46,419	27,464	22,496	126,589	40,508	55,062
1985	658,101	554,111	192,686	45,022	71,532	49,711	29,873	24,786	140,501	44,191	59,800
1986	718,316	606,561	210,819	49,368	76.730	53,613	32,272	27,697	156,062	46,459	65,297
1987	775,318	656,064	226,658	52,199	82,520	56,972	35,594	30,043	172,078	50,815	68,440
1988	827,164	704,897	242,683	55,261	89,101	61,940	38,030	32,631	185,251	52,216	70,052
1989	890,814	762,311	263,898	58,093	97,879	67,757	39,703	35,778	199,203	54,994	73,509

[a] Includes general control.

[b] Includes natural resources, sanitation and sewerage, recreation, housing and urban renewal, interest on the general debt, and other and unallocable expenditures.

[c] Cash payments of contributory employee retirement, unemployment compensation, workmen's compensation, sickness, and other cash benefit social insurance programs. Includes withdrawals of retirement contributions for 1975-1989 and includes revenue and special unemployment compensation programs.

[d] Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

Source: Department of Commerce, Bureau of the Census.

D6. Per Capita State and Local Direct General Expenditures by Function[a]

Selected Fiscal Years 1902-1989

Total			Public	Health and	Police and	Financial	All	
Year	General	Education	Highways	Welfare	Hospitals	Fire	Administration[b]	Other[c]
1902	$12.80	$3.22	$2.21	$.47	$.78	$1.14	$1.78	$3.22
1913	21.23	5.93	4.31	.53	1.11	1.70	2.17	5.48
1922	47.41	15.49	11.76	1.08	2.35	3.17	2.84	10.72
1927	60.57	18.78	15.20	1.27	2.98	3.98	3.46	14.90
1932	62.15	18.50	13.93	3.55	3.65	4.23	3.76	14.53
1934	56.77	14.48	11.93	7.03	3.30	3.79	3.42	12.82
1936	59.63	16.98	11.12	6.45	3.64	4.05	3.90	13.49
1938	67.38	19.17	12.70	8.23	4.24	4.54	4.17	14.33
1940	69.85	19.97	11.91	8.75	4.61	4.54	4.25	15.82
1942	68.14	19.18	11.05	9.08	4.38	4.67	4.29	15.49
1944	64.04	20.18	8.67	8.19	4.74	4.80	4.33	13.13
1946	78.00	23.74	11.83	9.97	5.79	5.47	4.97	16.23
1948	120.60	36.68	20.71	14.31	8.38	7.16	6.00	27.36
1950	150.22	47.31	25.07	19.38	11.52	8.34	6.86	31.74
1952	166.29	53.00	29.63	17.76	13.92	9.71	7.60	34.67
1954	189.06	65.01	34.04	18.84	14.83	10.98	8.47	36.89
1956	219.42	79.02	41.56	18.76	16.57	12.35	9.32	41.84
1958	258.76	91.84	49.43	22.03	19.97	14.33	10.63	50.53
1960	288.21	104.00	52.38	24.47	21.08	15.85	11.74	58.69
1962	324.00	119.56	55.74	27.36	23.37	17.51	12.58	67.88
1964	362.20	137.38	60.96	30.13	25.66	18.75	13.40	75.90
1966	422.97	169.95	65.20	34.50	30.17	21.20	15.18	86.75
1968	512.41	205.93	72.46	49.32	37.75	25.18	18.25	103.52
1970	646.20	259.39	80.83	72.23	47.57	32.07	23.04	131.05
1971	730.52	288.05	87.73	88.36	54.32	36.50	25.68	149.88
1972	801.38	316.06	91.35	101.19	62.54	41.23	28.43	160.58
1973	862.93	332.20	88.71	112.37	65.97	45.67	31.70	186.31
1974	939.58	358.74	94.36	117.06	75.43	48.85	35.65	209.49
1975	1,078.01	412.24	105.71	127.58	88.43	56.54	40.54	246.97
1976	1,190.50	452.89	111.37	151.89	96.37	62.56	45.06	270.36
1977	1,260.86	474.99	106.56	159.57	106.48	68.66	49.67	294.93
1978	1,355.15	507.91	112.85	172.79	114.41	73.87	56.38	316.94
1979	1,481.26	542.70	129.22	183.64	128.21	78.84	62.75	355.90
1980	1,621.77	588.11	147.07	201.11	142.05	84.82	68.06	390.55
1981	1,790.25	643.51	152.74	230.63	159.35	93.95	74.02	436.05
1982	1,920.59	681.02	152.37	248.14	180.45	103.89	83.48	471.24
1983	1,987.68	700.38	156.66	252.83	188.56	109.05	89.25	490.95
1984	2,131.13	745.72	167.33	274.01	196.56	116.29	95.26	535.96
1985	2,312.97	807.10	188.58	291.43	208.22	125.13	103.77	588.74
1986	2,507.31	874.49	204.78	309.64	222.39	133.87	116.53	645.61
1987	2,685.33	931.22	214.46	329.05	234.06	146.24	125.16	705.14
1988	2,856.87	987.29	226.28	351.78	251.98	154.71	132.72	752.11
1989	3,059.07	1,063.08	234.02	382.54	272.95	159.94	143.88	802.66

[a] Based on resident population (including armed forces overseas, 1930-1955) at the middle of the calendar year.

[b] Includes general control.

[c] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, correction, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

D7. State and Local Direct General Expenditures by Function and State

Fiscal Year 1989

($Millions)

State	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Total	$759,380	$263,898	$58,083	$94,921	$67,757	$39,703	$35,778	$199,230
Alabama	9,934	3,849	871	794	1,583	436	440	1,961
Alaska	5,187	1,197	583	295	172	155	341	2,445
Arizona	11,422	4,090	1,364	986	521	705	637	3,119
Arkansas	4,924	2,041	459	628	464	187	206	938
California	97,576	31,650	4,112	13,567	8,677	5,975	5,692	27,902
Colorado	9,869	3,572	936	951	778	570	571	2,490
Connecticut	12,391	3,794	1,206	1,510	923	653	558	3,747
Delaware	2,390	878	216	193	128	95	134	746
Florida	35,892	11,545	2,811	2,945	3,439	2,405	1,970	10,776
Georgia	17,919	6,261	1,290	1,886	2,967	861	741	3,913
Hawaii	3,707	988	207	358	273	176	245	1,460
Idaho	2,422	900	309	223	215	111	116	549
Illinois	31,619	10,820	2,801	4,229	2,012	2,066	1,506	8,186
Indiana	14,063	5,900	1,059	1,717	1,360	547	613	2,867
Iowa	8,307	3,283	974	943	882	293	340	1,593
Kansas	6,876	2,721	732	636	592	296	386	1,514
Kentucky	9,140	3,101	1,043	1,262	673	350	366	2,346
Louisiana	11,853	3,704	922	1,242	1,392	591	499	3,504
Maine	3,683	1,315	332	607	173	135	175	946
Maryland	14,769	5,003	1,465	1,682	637	883	705	4,394
Massachusetts	21,557	5,875	1,107	3,603	2,152	1,307	1,073	6,440
Michigan	29,773	11,344	1,787	4,534	3,085	1,450	1,247	6,326
Minnesota	16,139	5,441	1,522	2,377	1,446	565	686	4,101
Mississippi	6,325	2,381	556	700	991	227	232	1,238
Missouri	11,830	4,661	1,070	1,235	1,150	675	488	2,551
Montana	2,352	866	285	256	131	81	124	608
Nebraska	4,493	1,803	488	479	491	169	176	888

Continued

D7. State and Local Direct General Expenditures by Function and State (continued)

Fiscal Year 1989
($Millions)

State	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Nevada	3,439	988	331	197	260	276	239	1,148
New Hampshire	3,030	1,118	315	330	148	164	160	796
New Jersey	27,985	9,299	2,096	3,308	1,534	1,481	1,220	9,047
New Mexico	4,645	1,737	549	398	379	223	230	1,130
New York	82,700	23,789	4,451	14,269	8,515	4,384	3,419	23,873
North Carolina	16,533	6,854	1,291	1,671	1,856	798	669	3,394
North Dakota	2,128	785	250	273	80	52	81	606
Ohio	29,472	10,857	2,029	4,725	2,498	1,595	1,311	6,457
Oklahoma	8,008	3,049	763	1,049	805	347	356	1,640
Oregon	8,886	3,419	651	745	601	491	482	2,498
Pennsylvania	32,891	12,063	2,726	4,850	1,837	1,252	1,449	8,715
Rhode Island	3,295	1,050	239	514	238	189	173	892
South Carolina	8,646	3,432	580	742	1,311	353	375	1,853
South Dakota	1,795	628	272	173	100	64	83	475
Tennessee	11,801	4,029	1,099	1,192	1,523	583	416	2,960
Texas	43,769	17,862	4,222	3,368	3,685	2,171	1,804	10,655
Utah	4,632	1,939	458	373	343	194	226	1,099
Vermont	1,815	752	200	237	62	58	83	424
Virgina	17,776	6,783	1,924	1,339	1,594	933	908	4,298
Washington	14,410	5,470	1,010	1,635	1,179	776	740	3,600
West Virginia	4,333	1,697	424	532	309	115	190	1,067
Wisconsin	15,234	5,924	1,323	2,431	946	812	587	3,211
Wyoming	2,082	748	272	106	244	82	108	522
District of Columbia	3,661	645	111	630	405	345	203	1,323

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other general expenditures.

Source: Department of Commerce, Bureau of the Census.

D8. State and Local Direct General Expenditures by Major Function and State[a]

Selected Fiscal Years 1967-1989

($Millions)

	Total[b]			Education			Highways			Public Welfare		
State	1967	1977	1989	1967	1977	1989	1967	1977	1989	1967	1977	1989
Total	$93,350.2	$273,001.8	$759,380.0	$37,918.7	$102,806.2	$263,898.2	$13,932.4	$23,104.5	$58,093.0	$8,217.8	$34,564.7	$94,920.7
Alabama	1,337.3	3,696.3	9,933.6	559.9	1,454.9	3,849.3	229.9	436.4	871.2	130.1	375.9	793.5
Alaska	323.9	1,333.1	5,187.1	84.1	436.5	1,196.8	119.8	190.7	583.2	9.6	57.3	294.7
Arizona	868.4	2,853.4	11,422.0	397.4	1,288.4	4,089.8	166.1	286.1	1,383.6	39.6	127.0	865.6
Arkansas	697.3	1,878.6	4,924.3	275.1	758.4	2,041.3	132.6	262.1	459.1	83.2	237.2	628.2
California	12,301.2	32,532.1	97,576.1	4,391.4	12,217.8	31,650.4	1,336.9	1,504.6	4,111.6	1,626.4	5,178.6	13,567.3
Colorado	1,060.2	3,524.6	9,868.9	496.9	1,587.0	3,572.5	146.6	334.1	936.8	107.0	323.8	951.0
Connecticut	1,364.0	3,579.3	12,391.1	509.6	1,296.0	3,794.2	197.3	244.5	1,206.4	108.3	437.5	1,509.5
Delaware	322.1	848.7	2,390.2	125.7	345.9	878.2	70.3	67.7	216.1	16.4	74.0	192.7
Florida	2,527.5	9,287.5	35,891.7	997.5	3,438.2	11,546.1	371.8	726.0	2,811.2	146.5	488.3	2,946.1
Georgia	1,709.6	5,060.9	17,919.3	709.7	1,860.5	6,261.4	261.8	476.7	1,290.3	138.6	616.8	1,886.2
Hawaii	490.8	1,714.1	3,707.4	178.6	478.2	988.2	55.3	133.4	206.9	23.9	189.5	358.3
Idaho	315.9	977.7	2,421.9	124.3	375.1	899.5	64.3	159.6	309.0	23.7	78.5	222.8
Illinois	4,506.9	14,237.0	31,618.9	1,842.5	5,367.1	10,819.7	587.2	1,403.6	2,800.8	394.4	2,082.2	4,228.6
Indiana	2,052.8	5,080.1	14,062.6	1,047.3	2,286.6	5,900.3	300.8	496.0	1,068.8	88.0	474.8	1,717.0
Iowa	1,352.6	3,556.3	9,307.1	603.4	1,499.7	3,283.0	302.9	520.5	974.2	91.2	361.5	942.6
Kansas	1,019.7	2,775.5	6,875.8	461.4	1,102.0	2,720.5	186.5	339.9	731.7	71.3	296.5	636.6
Kentucky	1,278.1	3,479.5	9,140.4	504.0	1,369.8	3,101.1	272.3	456.8	1,043.2	126.9	471.6	1,261.6
Louisiana	1,783.5	4,733.5	11,852.9	681.1	1,570.3	3,703.7	320.9	661.9	921.7	215.0	442.2	1,242.0
Maine	389.0	1,214.9	3,683.1	152.8	405.4	1,315.0	85.9	158.8	331.9	34.5	170.2	608.9
Maryland	1,689.9	6,013.0	14,769.1	715.4	2,353.8	6,003.0	207.6	466.2	1,464.7	123.5	586.3	1,681.6
Massachusetts	2,537.5	7,968.4	21,556.9	825.7	2,612.1	5,874.6	272.1	516.2	1,107.1	299.3	1,371.1	3,602.9
Michigan	4,323.4	12,687.3	29,773.1	2,066.0	5,060.0	11,343.6	515.6	906.8	1,787.2	326.8	1,996.0	4,534.4
Minnesota	1,934.0	5,803.2	16,138.8	852.0	2,167.2	5,441.5	343.4	613.9	1,521.9	168.5	773.0	2,377.3

Continued

D9. Per Capita State and Local Direct General Expenditures by Function and State[a]

Fiscal Year 1989

State	Total	Education	Highway	Public Welfare	Health And Hospitals	Police & Fire	Financial Administration[b]	Other[c]
Total	$3,059	$1,063	$234	$383	$273	$160	$134	$812
Alabama	2,412	935	212	193	384	106	107	476
Alaska	9,843	2,271	1,107	559	326	293	626	4,661
Arizona	3,212	1,150	383	277	147	198	176	880
Arkansas	2,047	848	191	261	193	78	83	392
California	3,357	1,089	141	467	299	206	190	965
Colorado	2,975	1,077	282	287	235	172	171	751
Connecticut	3,826	1,171	372	466	285	201	174	1,155
Delaware	3,552	1,305	321	286	190	141	210	1,098
Florida	2,833	911	222	232	271	190	155	851
Georgia	2,784	973	200	293	461	134	123	600
Hawaii	3,334	889	186	322	245	158	241	1,293
Idaho	2,388	887	305	220	212	110	113	542
Illinois	2,712	928	240	363	173	177	128	703
Indiana	2,514	1,055	189	307	243	98	104	518
Iowa	2,925	1,156	343	332	310	103	118	563
Kansas	2,736	1,083	291	253	235	120	156	599
Kentucky	2,452	832	280	339	181	94	97	629
Louisiana	2,705	845	210	283	318	135	113	800
Maine	3,014	1,076	272	497	142	110	143	774
Maryland	3,146	1,066	312	358	136	188	163	923
Massachusetts	3,646	994	187	609	364	221	188	1,083
Michigan	3,211	1,223	193	489	333	156	138	679
Minnesota	3,708	1,250	350	546	332	130	158	942
Mississippi	2,413	909	212	267	378	86	90	471
Missouri	2,293	803	207	246	223	131	96	586
Montana	2,918	1,074	353	318	163	101	151	758
Nebraska	2,789	1,119	303	297	305	105	106	554
Nevada	3,096	889	298	177	234	248	215	1,034
New Hampshire	2,737	1,010	285	298	134	147	143	721
New Jersey	3,618	1,202	271	428	198	191	168	1,159
New Mexico	3,040	1,137	359	260	248	146	151	739
New York	4,607	1,325	248	795	474	244	198	1,323
North Carolina	2,516	1,043	197	254	282	122	104	514
North Dakota	3,225	1,189	378	414	122	79	127	915
Ohio	2,702	995	186	433	229	146	131	582
Oklahoma	2,484	946	237	325	250	108	111	507
Oregon	3,151	1,212	231	266	213	173	170	886
Pennsylvania	2,732	1,002	226	403	153	104	121	723
Rhode Island	3,301	1,052	239	515	239	190	174	892
South Carolina	2,462	977	165	211	373	101	106	528
South Dakota	2,511	878	381	242	140	89	116	665
Tennessee	2,389	816	222	241	308	118	89	505
Texas	2,576	1,051	248	198	217	128	109	624
Utah	2,714	1,136	268	218	201	114	139	637
Vermont	3,201	1,326	352	417	109	103	171	724
Virginia	2,915	1,112	316	220	261	153	159	695
Washington	3,027	1,149	212	343	248	163	150	762
West Virginia	2,333	914	228	286	166	62	101	576
Wisconsin	3,130	1,217	272	500	194	167	119	661
Wyoming	4,383	1,574	572	224	514	173	220	1,105
District of Columbia	6,062	1,069	184	1,042	670	571	372	2,154

[a] Based on resident population at the end of the fiscal year.

[b] Includes general control.

[c] Sewerage, other sanitation, local parks and recreation, interest on general debt, all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

D10. Ranking of States According to Per Capita State and Local Direct General Expenditures by Function

Fiscal Year 1989

State	Total	Education	Highways	Public Welfare	Health And Hospitals	Police & Fire	Financial Admini- stration	Other
Alabama	46	38	38	50	5	38	41	49
Alaska	1	1	1	4	11	2	1	1
Arizona	14	14	3	33	45	8	10	17
Arkansas	51	47	44	36	38	50	51	51
California	10	20	51	10	16	6	8	11
Colorado	24	22	20	29	27	16	14	23
Connecticut	5	12	6	11	17	7	11	6
Delaware	9	5	12	30	39	25	6	8
Florida	28	41	35	43	19	10	21	18
Georgia	30	36	41	28	4	27	32	36
Hawaii	11	44	47	23	24	19	3	4
Idaho	48	45	15	45	34	35	38	44
Illinois	35	39	28	17	41	13	30	28
Indiana	40	27	45	25	25	45	44	46
Iowa	25	13	11	21	13	41	35	42
Kansas	32	21	18	39	28	32	20	37
Kentucky	44	49	21	20	40	46	47	34
Louisiana	36	48	39	32	12	26	37	19
Maine	23	23	23	8	46	36	25	20
Maryland	18	26	14	18	48	12	17	13
Massachusetts	7	34	46	3	8	5	9	9
Michigan	15	7	43	9	9	20	28	30
Minnesota	6	6	10	5	10	29	19	12
Mississippi	45	42	36	34	6	48	49	50
Missouri	50	51	40	40	31	28	48	39
Montana	26	24	8	24	43	43	23	22
Nebraska	29	18	16	27	15	39	43	43
Nevada	20	43	17	51	29	3	5	10
New Hampshire	31	31	19	26	49	22	26	27
New Jersey	8	10	24	13	36	9	16	5
New Mexico	21	16	7	37	22	23	22	24
New York	3	4	27	2	3	4	7	3
North Carolina	39	30	42	38	18	31	45	47
North Dakota	13	11	5	15	50	49	31	14
Ohio	37	33	48	12	30	24	29	40
Oklahoma	42	37	30	22	21	37	39	48
Oregon	17	9	31	35	33	14	15	16
Pennsylvania	33	32	33	16	44	40	33	26
Rhode Island	12	28	29	6	26	11	12	15
South Carolina	43	35	50	48	7	44	42	45
South Dakota	41	46	4	41	47	47	36	31
Tennessee	47	50	34	42	14	33	50	38
Texas	38	29	26	49	32	30	40	35
Utah	34	17	25	47	35	34	27	33
Vermont	16	3	9	14	51	42	13	25
Virginia	27	19	13	46	20	21	18	29
Washington	22	15	37	19	23	18	24	21
West Virginia	49	40	32	31	42	51	46	41
Wisconsin	19	8	22	7	37	17	34	32
Wyoming	4	2	2	44	2	15	4	7
District of Columbia	2	25	49	1	1	1	2	2

Source: Computed by Tax Foundation from data in Table D9.

D11. State and Local Direct General Expenditures Per $1,000 of Personal Income by Function

Selected Fiscal Years 1940-1989

Year	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	All Other[b]
1940	$117.53	$33.60	$20.03	$14.72	$7.76	$7.64	$7.14	$26.64
1942	75.07	21.12	12.17	10.01	4.83	5.15	4.72	17.07
1944	55.35	17.44	7.49	7.08	4.10	4.15	3.74	11.35
1946	62.77	19.10	9.52	8.02	4.66	4.40	4.00	13.07
1948	85.26	25.93	14.64	10.12	5.93	5.06	4.24	19.34
1950	101.06	31.83	16.87	13.04	7.75	5.61	4.62	21.35
1952	97.00	30.92	17.28	10.36	8.12	5.67	4.43	20.20
1953	98.46	33.13	17.59	10.28	8.06	5.77	4.46	19.16
1954	107.82	37.06	19.41	10.75	8.46	6.26	4.83	21.04
1955	109.40	38.63	20.93	10.28	8.19	6.24	4.71	20.43
1956	111.08	40.00	21.04	9.50	8.39	6.25	4.72	21.18
1957	115.78	40.53	22.41	9.99	8.95	6.53	4.95	22.42
1958	125.12	44.41	23.90	10.65	9.66	6.93	5.14	24.43
1959	128.32	45.37	25.18	10.86	9.78	6.89	5.26	25.00
1960	130.10	46.95	23.65	11.05	9.52	7.15	5.30	26.50
1961	135.74	49.69	23.78	11.40	9.87	7.50	5.40	28.10
1962	136.91	50.52	23.55	11.56	9.87	7.41	5.32	28.69
1963	140.73	52.13	24.18	11.90	10.17	7.38	5.30	29.67
1964	150.12	57.47	25.26	12.49	10.63	7.77	5.56	30.94
1965	152.66	59.00	24.89	12.86	10.92	7.85	5.65	31.49
1966	155.67	62.55	23.99	12.69	11.10	7.80	5.59	31.95
1967	160.81	65.32	24.00	14.16	11.44	7.79	5.68	32.42
1968	163.84	65.84	23.16	15.77	12.07	8.05	5.83	33.12
1969	170.66	69.03	22.54	17.71	12.46	8.33	6.00	34.59
1970	176.40	70.81	22.06	19.71	12.98	8.76	6.29	35.79
1971	188.59	74.36	22.64	22.81	14.02	9.43	6.63	38.68
1972	196.65	76.79	22.19	24.64	15.19	9.99	6.89	40.96
1973	193.60	74.38	19.90	25.21	14.80	10.14	7.11	42.06
1974	187.76	71.69	18.66	23.39	15.07	9.76	7.12	42.07
1975	199.26	76.29	19.56	23.61	16.36	10.28	7.50	45.65
1976	203.25	77.32	19.01	25.00	16.45	10.68	7.69	47.10
1977	199.65	74.83	16.79	26.14	16.77	10.82	7.82	46.47
1978	194.62	72.94	16.21	24.82	16.43	10.61	8.10	45.51
1979	190.82	69.91	16.65	23.65	16.52	10.16	8.08	45.85
1980	190.26	68.99	17.25	23.59	16.66	9.95	7.98	45.82
1981	187.51	67.40	16.00	24.16	16.69	9.84	7.75	45.67
1982	180.87	64.13	14.35	23.37	16.99	9.78	7.83	44.42
1983	180.85	63.73	14.25	23.00	17.16	9.92	8.12	44.67
1984	184.08	64.41	14.45	23.67	16.98	10.04	8.23	46.30
1985	182.81	63.80	14.91	23.04	16.46	9.89	8.21	46.50
1986	182.58	63.68	14.91	22.55	17.20	9.75	8.48	46.01
1987	185.18	64.22	14.79	22.69	16.14	10.08	8.63	48.63
1988	186.36	64.40	14.76	22.95	16.44	10.09	8.77	48.95
1989	187.36	65.11	14.33	23.43	16.71	9.79	8.82	49.17

[a] Includes general control.

[b] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, corrections, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

D12. State and Local Direct General Expenditures Per $1,000 of Personal Income by Function and State

Fiscal Year 1989

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Total	$187.36	$65.11	$14.33	$23.43	$16.71	$9.79	$8.82	$48.95
Alabama	188.42	73.01	16.53	15.05	30.02	8.27	8.31	37.23
Alaska	518.40	119.61	58.29	29.45	17.15	15.46	32.44	246.00
Arizona	218.67	78.30	26.11	18.87	9.98	13.49	11.85	60.07
Arkansas	168.28	69.76	15.69	21.47	15.86	6.38	6.75	32.37
California	183.77	59.61	7.74	25.55	16.34	11.25	10.31	52.97
Colorado	181.57	65.73	17.22	17.50	14.31	10.48	10.24	46.09
Connecticut	166.21	50.89	16.18	20.25	12.38	8.75	7.47	50.29
Delaware	205.01	75.33	18.53	16.53	10.97	8.15	11.96	63.54
Florida	175.26	56.38	13.73	14.38	16.79	11.74	9.50	52.74
Georgia	185.16	64.70	13.33	19.49	30.66	8.89	7.96	40.13
Hawaii	201.50	53.71	11.24	19.48	14.81	9.53	14.27	78.46
Idaho	190.73	70.84	24.33	17.54	16.93	8.76	8.90	43.43
Illinois	154.91	53.01	13.72	20.72	9.85	10.12	7.19	40.30
Indiana	169.58	71.15	12.77	20.71	16.40	6.58	6.90	35.07
Iowa	199.92	79.01	23.45	22.69	21.22	7.06	7.97	38.52
Kansas	174.87	69.19	18.61	16.17	15.05	7.66	9.83	38.36
Kentucky	191.28	64.90	21.63	26.40	14.08	7.53	7.46	49.28
Louisiana	218.77	68.36	17.01	22.92	25.69	10.91	8.99	64.89
Maine	202.30	72.23	18.23	33.34	9.52	7.39	9.48	52.11
Maryland	163.97	55.55	16.26	18.67	7.07	9.81	8.36	48.25
Massachusetts	175.84	47.92	9.03	29.39	17.55	10.66	8.95	52.34
Michigan	194.68	74.17	11.69	29.65	20.17	9.48	8.18	41.34
Minnesota	224.75	75.78	21.19	33.11	20.13	7.87	9.39	57.28
Mississippi	217.18	81.76	19.10	24.02	34.04	7.77	2.95	47.54
Missouri	148.92	58.67	13.47	16.00	14.47	8.50	6.13	31.68
Montana	227.17	83.63	27.50	24.75	12.70	7.87	11.61	59.11
Nebraska	189.83	76.17	20.60	20.24	20.74	7.12	7.14	37.82
Nevada	186.29	53.53	17.94	10.65	14.10	14.95	12.71	62.41
New Hampshire	143.68	53.00	14.95	15.63	7.03	7.72	7.35	38.00
New Jersey	164.80	54.76	12.34	19.48	9.04	8.72	7.55	52.91
New Mexico	246.91	92.31	29.19	21.14	20.14	11.86	12.10	60.17
New York	239.20	68.81	12.87	41.27	24.63	12.68	10.13	68.81
North Carolina	178.11	73.84	13.91	18.00	19.99	8.61	7.21	36.55
North Dakota	248.62	91.69	29.17	31.93	9.37	6.10	9.65	70.71
Ohio	174.77	64.38	12.03	28.02	14.81	9.46	8.34	37.73
Oklahoma	185.41	70.59	17.67	24.28	18.63	8.04	8.17	38.03
Oregon	215.79	83.02	15.81	18.22	14.59	11.88	11.43	60.84
Pennsylvania	168.83	61.92	13.99	24.89	9.42	6.43	7.34	44.84
Rhode Island	196.47	62.61	14.24	30.67	14.20	11.31	10.16	53.28
South Carolina	192.76	76.50	12.94	16.55	29.23	7.87	8.14	41.53
South Dakota	197.38	69.03	29.92	19.06	11.00	6.96	8.98	52.43
Tennessee	173.78	59.32	16.18	17.55	22.43	8.59	6.35	43.36
Texas	178.18	72.72	17.19	13.71	15.00	8.84	7.45	43.27
Utah	224.81	94.12	22.22	18.10	16.64	9.44	11.34	52.95
Vermont	212.79	88.11	23.40	27.74	7.26	6.84	11.16	48.28
Virginia	167.21	63.80	18.10	12.59	14.99	8.77	8.96	40.00
Washington	188.21	71.45	13.19	21.35	15.39	10.14	9.19	47.50
West Virginia	196.80	77.06	19.26	24.14	14.04	5.24	8.64	48.42
Wisconsin	202.14	78.60	17.56	32.26	12.55	10.77	7.58	42.82
Wyoming	319.14	114.63	41.68	16.32	37.42	12.57	15.76	80.76
District of Columbia	277.49	48.92	8.44	47.72	30.67	26.14	16.75	98.85

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D13. Ranking of States According to State and Local Direct General Expenditures Per $1,000 of Personal Income by Function

Fiscal Year 1989

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration	Other
Alabama	28	20	27	47	5	32	31	47
Alaska	1	1	1	9	18	2	1	1
Arizona	11	12	7	33	43	4	8	12
Arkansas	44	27	32	22	24	49	48	50
California	33	39	51	14	23	11	13	16
Colorado	34	32	24	40	33	15	14	30
Connecticut	46	49	29	27	40	27	39	23
Delaware	15	17	18	42	42	33	7	8
Florida	38	42	37	48	20	9	19	19
Georgia	32	34	40	29	4	23	36	39
Hawaii	18	45	48	30	29	19	4	4
Idaho	26	25	8	39	19	26	27	32
Illinois	49	47	38	25	44	17	45	38
Indiana	42	24	44	26	22	47	47	49
Iowa	19	10	9	21	10	44	35	41
Kansas	39	28	17	44	26	40	17	42
Kentucky	25	33	12	13	36	41	40	24
Louisiana	10	31	26	20	7	12	23	7
Maine	16	22	19	3	45	42	20	22
Maryland	48	43	28	34	50	18	29	27
Massachusetts	37	51	49	10	17	14	26	21
Michigan	23	18	47	8	12	20	32	37
Minnesota	9	16	13	4	14	35	21	14
Mississippi	12	9	16	19	2	38	51	28
Missouri	50	41	39	45	32	31	50	51
Montana	7	7	6	16	38	36	9	13
Nebraska	27	15	14	28	11	43	46	45
Nevada	30	46	21	51	35	3	5	9
New Hampshire	51	48	33	46	51	39	42	44
New Jersey	47	44	45	31	48	28	38	18
New Mexico	5	4	4	24	13	8	6	11
New York	6	30	43	2	8	5	16	6
North Carolina	36	19	36	37	15	29	44	48
North Dakota	4	5	5	6	47	50	18	5
Ohio	40	35	46	11	30	21	30	46
Oklahoma	31	26	22	17	16	34	33	43
Oregon	13	8	31	35	31	7	10	10
Pennsylvania	43	38	35	15	46	48	43	31
Rhode Island	22	37	34	7	34	10	15	15
South Carolina	24	14	42	41	6	37	34	36
South Dakota	20	29	3	32	41	45	24	20
Tennessee	41	40	30	38	9	30	49	33
Texas	35	21	25	49	27	24	41	34
Utah	8	3	11	36	21	22	11	17
Vermont	14	6	10	12	49	46	12	26
Virginia	45	36	20	50	28	25	25	40
Washington	29	23	41	23	25	16	22	29
West Virginia	21	13	15	18	37	51	28	25
Wisconsin	17	11	23	5	39	13	37	35
Wyoming	2	2	2	43	1	6	3	3
District of Columbia	3	50	50	1	3	1	2	2

Source: Computed by Tax Foundation from data in Table D12.

D14. State and Local Revenue by Source

Selected Fiscal Years 1902-1989
($Millions, Except Per Capita)

Year	Total[a]	From Own Sources							From Federal Government	Per Capita[b] ($Dollars)	
		Total Own Sources	General Revenue			Liquor Stores[c]	Utility[d]	Insurance Trust[e]		Total	Taxes[f]
			Total General	Taxes[f]	Charges and Miscellaneous						
1902	$1,048	$1,041	$979	$860	$119	$2	$60	-	$7	$13.37	$10.97
1913	2,030	2,018	1,900	1,609	291	-	116	2	12	21.08	16.71
1922	5,169	5,061	4,673	4,016	657	-	266	122	108	47.29	36.74
1927	7,838	7,722	7,155	6,087	1,068	-	403	164	116	66.30	51.49
1932	7,887	7,655	7,035	6,164	871	-	463	157	232	63.38	49.53
1942	13,148	12,290	9,560	8,528	1,031	390	887	1,454	858	98.30	63.76
1944	14,333	13,379	9,954	8,774	1,180	567	1,066	1,792	954	107.06	65.54
1946	15,983	15,128	11,501	10,094	1,407	864	1,169	1,593	855	116.47	73.56
1948	21,613	19,752	15,389	13,342	2,047	946	1,565	1,851	1,861	149.14	92.07
1950	25,639	23,153	18,425	15,914	2,511	904	1,808	2,016	2,486	170.76	105.99
1952	31,013	28,447	22,615	19,323	3,292	1,037	2,071	2,724	2,566	200.51	124.93
1954	35,386	32,420	26,046	22,067	3,979	1,093	2,403	2,877	2,966	221.35	138.03
1956	41,692	38,357	31,332	26,368	4,964	1,136	2,718	3,171	3,335	251.09	158.80
1958	49,262	44,397	36,354	30,380	5,974	1,170	3,041	3,832	4,865	286.30	176.56
1960	60,277	53,302	43,530	36,117	7,414	1,264	3,613	4,896	6,974	337.25	202.08
1962	69,492	61,621	50,381	41,554	8,827	1,282	4,026	5,932	7,871	376.63	225.22
1964	81,455	71,453	58,440	47,785	10,665	1,359	4,616	7,038	10,002	428.77	251.54
1966	97,619	84,405	69,822	56,647	13,174	1,550	5,069	7,964	13,214	501.51	291.02
1968	117,581	100,400	84,083	67,572	16,511	1,819	5,683	8,815	17,181	592.12	340.28
1970	150,106	128,248	108,898	86,795	22,103	2,006	6,608	10,736	21,857	740.47	428.16
1972	190,798	159,456	136,199	109,609	26,590	2,188	7,641	13,428	31,342	919.97	528.50
1974	237,856	196,036	165,850	130,673	35,177	2,355	9,392	18,439	41,820	1,128.93	620.21
1975	264,013	216,979	181,137	141,465	39,668	2,468	10,867	22,507	47,034	1,243.91	666.52
1976	303,287	247,697	200,586	156,813	43,774	2,553	12,573	31,985	55,589	1,417.49	732.91
1977	337,747	275,172	223,221	175,879	47,343	2,612	14,191	35,148	62,575	1,566.65	815.82
1978	371,607	302,014	246,368	193,642	52,726	2,759	17,252	35,635	69,592	1,704.11	888.03
1979	404,934	329,770	268,115	205,514	62,600	2,898	19,730	39,027	75,164	1,812.77	920.03
1980	451,537	368,509	299,293	223,463	75,830	3,201	22,359	43,656	83,029	1,998.44	989.02
1981	506,728	416,433	333,109	244,514	88,595	3,278	26,617	53,429	90,294	2,217.22	1,069.89
1982	547,719	460,436	370,371	266,390	103,982	3,343	30,697	56,025	87,282	2,372.18	1,153.74
1983	593,461	503,455	396,746	284,436	112,310	3,311	34,033	69,364	90,006	2,544.87	1,219.62
1984	652,114	555,062	445,794	320,194	125,600	3,240	37,374	68,654	97,052	2,769.22	1,359.98
1985	720,063	613,905	491,963	350,367	141,596	3,235	41,537	77,170	106,158	3,029.58	1,474.13
1986	783,193	670,279	528,387	373,079	155,308	3,313	43,850	94,729	113,099	3,264.02	1,554.48
1987	842,589	727,593	572,003	405,149	166,019	3,333	46,477	106,615	114,996	3,474.60	1,671.91
1988	884,500	766,898	609,160	435,675	173,868	3,290	49,226	104,840	117,602	3,614.45	1,780.35
1989	953,517	827,693	660,020	468,647	191,373	3,315	52,910	111,448	125,824	3,880.12	1,907.05

[a] Excludes duplicating interlevel transfers of funds.
[b] Based on estimated population, excluding armed forces overseas, at the middle of the fiscal year.
[c] Principally receipts from sales in states with alcoholic beverage monopoly systems. Excludes alcoholic beverage taxes.
[d] State utility revenues included under general revenue until 1977.
[e] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and like social insurance programs.
[f] Excludes unemployment compensation tax collections included in insurance trust revenue.

Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

D15. Percent Distribution of State and Local General Revenue by Source

Selected Fiscal Years 1940-1989

Fiscal Year	Total General	From Own Sources					
			Taxes				
		Total	Total	Property	Other	Charges and Miscellaneous	From Federal Government
1940	100.0%	90.2%	81.3%	46.1%	35.2%	8.9%	9.8%
1942	100.0	91.8	81.9	43.6	38.3	9.9	8.2
1944	100.0	91.3	80.4	42.2	38.2	10.8	8.7
1946	100.0	93.1	81.7	40.4	41.3	11.4	6.9
1948	100.0	89.2	77.3	35.5	41.8	11.9	10.8
1950	100.0	88.1	76.1	35.1	41.0	12.0	11.9
1952	100.0	89.8	76.7	34.4	42.4	13.1	10.2
1953	100.0	89.5	76.6	34.3	42.2	12.9	10.5
1954	100.0	89.8	76.1	34.4	41.7	13.7	10.2
1955	100.0	89.9	75.6	34.5	41.0	14.4	10.1
1956	100.0	90.4	76.1	33.9	42.2	14.3	9.6
1957	100.0	89.9	75.5	33.7	41.8	14.4	10.1
1958	100.0	88.2	73.7	34.1	39.6	14.5	11.8
1959	100.0	85.9	71.5	33.1	38.4	14.5	14.1
1960	100.0	86.2	71.5	32.5	39.0	14.7	13.8
1961	100.0	86.8	71.9	33.3	38.6	14.9	13.2
1962	100.0	86.5	71.3	32.7	38.6	15.2	13.5
1963	100.0	86.1	70.4	31.9	38.5	15.7	13.9
1964	100.0	85.4	69.8	31.0	38.8	15.6	14.6
1965	100.0	85.2	69.4	30.8	38.5	15.8	14.8
1966	100.0	84.2	68.3	29.7	38.6	15.9	15.8
1967	100.0	83.1	66.9	28.6	38.3	16.3	16.9
1968	100.0	83.0	66.7	27.4	39.3	16.3	17.0
1969	100.0	83.3	67.0	26.8	40.2	16.3	16.7
1970	100.0	83.3	66.4	26.0	40.3	16.9	16.7
1971	100.0	82.0	65.5	26.1	39.4	16.4	18.0
1972	100.0	81.3	65.4	25.6	39.8	15.9	18.7
1973	100.0	79.4	63.7	23.8	39.9	15.7	20.6
1974	100.0	79.9	62.9	23.0	39.9	16.9	20.1
1975	100.0	79.4	62.0	22.6	39.4	17.4	20.6
1976	100.0	78.2	61.2	22.2	39.0	17.1	21.7
1977	100.0	78.1	61.7	21.9	39.8	16.4	21.9
1978	100.0	78.0	61.3	21.0	40.3	16.7	22.0
1979	100.0	78.1	59.9	18.9	41.0	18.2	21.9
1980	100.0	78.3	58.4	17.9	40.5	19.8	21.7
1981	100.0	78.7	57.8	17.7	40.0	20.9	21.3
1982	100.0	80.9	58.2	17.9	40.3	22.7	19.1
1983	100.0	81.5	58.4	18.3	40.1	23.1	18.5
1984	100.0	82.1	59.0	17.8	41.2	23.1	17.9
1985	100.0	82.2	58.5	17.4	41.1	23.7	17.8
1986	100.0	82.3	58.1	17.4	40.7	24.2	17.6
1987	100.0	83.3	59.1	17.7	41.4	24.2	16.7
1988	100.0	83.8	59.9	18.2	41.7	23.9	16.2
1989	100.0	84.0	59.6	18.1	41.5	24.4	16.0

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D16. State and Local Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1990

Year	All Taxes	Personal Income Taxes	Corporate Profits Taxes	Indirect Business Taxes[b]	Social Insurance Contributions	All Other Taxes[c]
			Tax Index 1980 = 100			
1965	22.7	10.3	13.8	27.1	16.8	34.9
1966	24.8	12.7	15.2	29.2	19.2	37.2
1967	27.3	14.3	17.9	31.6	22.6	39.5
1968	31.1	18.3	22.8	35.7	24.2	43.0
1969	35.0	23.0	24.8	39.6	27.9	47.7
1970	38.7	25.6	25.5	44.0	31.0	51.2
1971	43.1	29.1	29.7	48.9	34.3	54.7
1972	49.0	40.4	36.6	53.6	38.7	59.3
1973	53.7	44.4	41.4	58.4	43.8	64.0
1974	58.1	47.9	46.2	62.9	49.2	66.3
1975	63.3	52.8	50.3	68.0	56.6	69.8
1976	71.4	61.7	66.2	75.1	65.7	75.6
1977	79.4	71.4	78.6	82.2	74.4	82.6
1978	85.8	82.2	83.4	87.4	83.2	86.0
1979	92.1	89.7	93.8	92.6	92.3	91.9
1980	100.0	100.0	100.0	100.0	100.0	100.0
1981	110.9	112.4	106.2	111.4	109.4	105.8
1982	118.8	121.8	96.6	120.0	120.5	114.0
1983	130.1	136.9	109.7	130.7	129.6	120.9
1984	144.7	158.7	129.0	145.2	135.4	126.7
1985	155.8	169.5	139.3	156.6	145.5	137.2
1986	174.5	182.2	155.2	180.5	147.5	147.7
1987	185.3	202.3	163.4	189.7	154.4	159.3
1988	196.8	211.5	177.2	200.5	172.1	170.9
1989	208.2	238.0	166.2	211.1	176.7	184.9
1990	220.6	249.1	160.0	225.8	186.2	201.2
			Tax Receipts ($Billions)			
1965	$59.2	$4.4	$2.0	$44.8	$5.0	$3.0
1966	64.8	5.4	2.2	48.3	5.7	3.2
1967	71.1	6.1	2.6	52.3	6.7	3.4
1968	81.0	7.8	3.3	59.0	7.2	3.7
1969	91.3	9.8	3.6	65.5	8.3	4.1
1970	100.9	10.9	3.7	72.7	9.2	4.4
1971	112.4	12.4	4.3	80.8	10.2	4.7
1972	127.8	17.2	5.3	88.7	11.5	5.1
1973	140.0	18.9	6.0	96.6	13.0	5.5
1974	151.4	20.4	6.7	104.0	14.6	5.7
1975	165.0	22.5	7.3	112.4	16.8	6.0
1976	186.1	26.3	9.6	124.2	19.5	6.5
1977	207.0	30.4	11.4	136.0	22.1	7.1
1978	223.7	35.0	12.1	144.5	24.7	7.4
1979	240.3	38.2	13.6	153.2	27.4	7.9
1980	260.8	42.6	14.5	165.4	29.7	8.6
1981	289.1	47.9	15.4	184.2	32.5	9.1
1982	309.9	51.9	14.0	198.4	35.8	9.8
1983	339.2	58.3	15.9	216.1	38.5	10.4
1984	377.5	67.8	18.7	240.1	40.2	10.9
1985	406.4	72.2	20.2	259.0	43.2	11.8
1986	455.1	77.6	22.5	298.5	43.8	12.7
1987	483.2	86.2	23.7	313.8	45.8	13.7
1988	513.3	90.1	25.7	331.7	51.1	14.7
1989	543.0	101.4	24.1	349.1	52.5	15.9
1990	575.3	106.1	23.2	373.4	55.3	17.3

[a] Tax Receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Sales, excise, and customs levies and real property taxes.

[c] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

D8. State and Local Direct General Expenditures by Major Function and State[a] (continued)

Selected Fiscal Years 1967-1989

($Millions)

State	Total[b]			Education			Highways			Public Welfare		
	1967	1977	1989	1967	1977	1989	1967	1977	1989	1967	1977	1989
Mississippi	837.8	2,431.6	6,324.9	331.1	906.2	2,381.2	168.0	375.7	556.1	86.1	234.0	699.5
Missouri	1,830.8	4,523.6	11,829.9	776.7	1,834.6	4,660.7	280.9	508.1	1,070.2	174.2	449.3	1,234.6
Montana	357.3	1,072.3	2,361.7	144.3	438.0	865.7	96.4	197.7	284.7	19.7	78.7	256.2
Nebraska	648.4	1,799.1	4,493.4	263.6	763.9	1,803.0	140.8	260.2	487.7	38.5	141.6	479.1
Nevada	309.8	930.4	3,439.2	97.7	293.5	988.2	64.8	108.0	331.2	13.2	57.8	196.5
New Hampshire	289.6	947.9	3,030.3	122.3	338.0	1,117.7	60.6	148.4	315.2	19.2	113.2	329.7
New Jersey	2,897.3	9,722.8	27,985.0	1,138.2	3,475.8	9,299.1	380.7	562.2	2,096.0	168.2	1,239.3	3,307.9
New Mexico	551.6	1,400.3	4,645.4	275.1	642.9	1,736.8	95.6	149.7	549.1	39.9	109.0	397.7
New York	11,262.7	32,177.9	82,700.4	4,140.0	9,643.5	23,789.0	1,092.5	1,472.4	4,461.3	1,086.1	5,321.1	14,269.3
North Carolina	1,728.1	5,426.0	16,532.6	806.1	2,417.4	6,854.3	277.6	513.3	1,291.5	119.7	432.4	1,670.8
North Dakota	359.9	854.3	2,128.2	140.0	322.7	784.8	79.3	149.5	249.7	23.6	68.0	273.3
Ohio	4,065.1	11,871.5	29,472.2	1,728.5	4,868.6	10,857.4	696.3	933.9	2,028.7	354.5	1,327.3	4,726.1
Oklahoma	1,156.7	2,937.0	8,006.2	461.0	1,172.3	3,048.7	181.3	311.2	763.2	208.3	360.5	1,048.7
Oregon	1,098.1	3,359.7	8,886.3	506.4	1,386.7	3,418.9	181.4	262.6	650.9	63.3	361.0	744.8
Pennsylvania	4,647.4	13,746.5	32,891.2	1,934.5	4,898.8	12,062.9	724.2	1,161.0	2,726.6	366.3	2,367.2	4,849.6
Rhode Island	440.2	1,199.7	3,294.6	150.4	421.4	1,049.9	78.2	62.8	238.8	47.4	212.5	514.3
South Carolina	795.6	2,814.3	8,646.3	371.4	1,144.4	3,431.5	126.1	179.5	580.5	39.7	242.2	742.2
South Dakota	336.7	813.3	1,796.1	145.8	311.2	627.8	89.5	136.1	272.1	21.4	70.4	173.3
Tennessee	1,522.0	4,266.1	11,801.2	604.0	1,593.7	4,028.6	283.2	490.4	1,098.9	105.2	430.9	1,191.6
Texas	4,162.8	12,873.1	43,768.6	1,858.6	5,596.1	17,862.4	787.4	1,136.6	4,221.8	290.6	1,200.2	3,368.4
Utah	534.2	1,523.0	4,632.0	284.3	759.4	1,939.2	89.3	157.2	457.9	31.8	120.6	372.9
Vermont	236.2	618.0	1,815.1	90.6	240.9	751.6	68.1	86.4	199.6	18.0	80.6	236.6
Virginia	1,699.6	5,671.8	17,776.5	728.4	2,182.9	6,782.8	363.7	742.0	1,924.2	70.8	515.0	1,339.0
Washington	1,746.7	4,963.9	14,409.8	747.6	2,024.2	5,470.1	313.0	501.9	1,009.9	134.9	512.2	1,634.8
West Virginia	717.9	2,013.6	4,333.1	289.5	742.9	1,696.6	183.5	361.0	424.0	65.4	187.8	531.6
Wisconsin	2,220.9	6,147.0	15,233.8	968.8	2,496.2	5,923.6	374.1	612.1	1,323.5	170.9	940.5	2,431.4
Wyoming	233.2	638.3	2,081.8	96.0	258.6	747.7	68.9	112.2	271.9	8.3	32.7	106.5
District of Columbia	479.5	1,424.0	3,661.3	119.1	321.8	645.5	51.6	52.8	111.4	39.8	265.1	629.6

[a] Direct general expenditures exclude utility, liquor stores, and insurance trust. See table D4 for fiscal 1989 direct general expenditures by level of government.

[b] Total includes other expenditures, including health and hospitals, police and fire, general control, and miscellaneous expenditures not shown separately. Fiscal 1989 expenditures for these functions are shown in Table D7.

Source: Department of Commerce, Bureau of the Census.

D17. State and Local General Revenue by Source and State

Fiscal Year 1989
($Millions)

		From Own Sources					
			Taxes				
State	Total General	Total	Total	Property	Other	Charges and Miscellaneous	From Federal Government
Total	$785,844	$660,020	$468,647	$142,525	$326,122	$191,373	$125,824
Alabama	10,065	8,103	5,101	609	4,492	3,002	1,962
Alaska	5,716	5,035	2,067	662	1,404	2,968	680
Arizona	10,620	9,242	6,544	2,134	4,410	2,698	1,378
Arkansas	5,168	4,062	2,866	507	2,360	1,196	1,106
California	104,103	87,729	60,666	15,789	44,876	27,063	16,375
Colorado	10,249	8,811	5,940	2,107	3,833	2,871	1,438
Connecticut	12,002	10,216	8,111	3,249	4,862	2,106	1,785
Delaware	2,547	2,176	1,354	186	1,168	822	371
Florida	36,296	32,086	20,733	6,954	13,779	11,353	4,211
Georgia	18,301	15,263	10,490	2,855	7,635	4,772	3,039
Hawaii	4,189	3,596	2,687	373	2,314	909	594
Idaho	2,569	2,045	1,416	391	1,025	629	524
Illinois	33,443	28,347	21,794	7,563	14,131	6,553	5,096
Indiana	15,307	12,996	8,864	2,686	6,177	4,133	2,311
Iowa	8,624	7,222	4,986	1,772	3,214	2,236	1,402
Kansas	7,124	6,185	4,316	1,550	2,766	1,869	939
Kentucky	9,617	7,742	5,174	850	4,324	2,568	1,875
Louisiana	12,566	10,248	6,220	1,058	5,162	4,029	2,319
Maine	3,881	3,150	2,385	814	1,571	765	731
Maryland	15,969	13,617	10,373	2,565	7,809	3,244	2,353
Massachusetts	21,062	17,578	13,598	4,395	9,203	3,980	3,484
Michigan	30,207	25,498	18,464	7,086	11,378	7,034	4,709
Minnesota	16,488	14,007	9,408	2,868	6,540	4,599	2,482
Mississippi	6,402	4,944	3,104	764	2,340	1,840	1,459
Missouri	12,251	10,340	7,533	1,640	5,893	2,807	1,911
Montana	2,524	1,911	1,257	547	709	654	613

Continued

D17. State and Local General Revenue by Source and State (continued)

Fiscal Year 1989
($Millions)

		From Own Sources					
			Taxes			Charges and Miscellaneous	From Federal Government
State	Total General	Total	Total	Property	Other		
Nebraska	4,824	4,103	2,709	1,124	1,585	1,394	721
Nevada	3,388	2,972	1,991	429	1,562	981	415
New Hampshire	2,888	2,477	1,783	1,171	612	694	411
New Jersey	28,393	24,693	18,817	8,168	10,649	5,876	3,700
New Mexico	5,065	4,173	2,373	274	2,098	1,800	892
New York	83,700	70,303	54,777	16,684	38,093	15,526	13,397
North Carolina	16,958	14,116	10,331	2,113	8,218	3,785	2,842
North Dakota	2,141	1,652	973	291	682	680	488
Ohio	30,390	25,425	18,465	5,193	13,272	6,960	4,965
Oklahoma	8,619	7,016	4,752	862	3,889	2,265	1,602
Oregon	9,464	7,606	5,093	2,241	2,853	2,512	1,859
Pennsylvania	34,075	28,200	20,877	5,628	15,249	7,323	5,875
Rhode Island	3,225	2,566	1,897	735	1,162	668	659
South Carolina	9,075	7,431	5,061	1,240	3,822	2,370	1,644
South Dakota	1,891	1,419	946	389	557	473	472
Tennessee	12,205	9,642	6,489	1,464	5,025	3,153	2,563
Texas	45,236	38,849	26,564	10,411	16,153	12,285	6,387
Utah	4,808	3,775	2,462	716	1,745	1,314	1,032
Vermont	1,872	1,463	1,051	414	637	413	409
Virginia	17,838	15,436	11,224	3,300	7,924	4,213	2,401
Washington	15,619	13,008	9,092	2,581	6,511	3,916	2,610
West Virginia	4,473	3,596	2,460	441	2,019	1,137	877
Wisconsin	15,812	13,338	9,811	3,455	6,356	3,528	2,473
Wyoming	2,396	1,872	958	413	544	915	524
District of Columbia	4,196	2,736	2,243	711	1,532	493	1,460

Source: Department of Commerce, Bureau of the Census.

D18. State and Local General Revenue by Originating Level of Government and by State[a]

Fiscal Year 1989
(Dollar Amounts in Millions)

State	Total General Revenue	Amount			Percent		
		Federal	State	Local	Federal	State	Local
Total	$785,844	$125,824	$366,712	$293,308	16.0	46.7	37.3
Alabama	10,065	1,962	5,101	3,002	19.5	50.7	29.8
Alaska	5,716	680	3,809	1,227	11.9	66.6	21.5
Arizona	10,620	1,378	5,022	4,220	13.0	47.3	39.7
Arkansas	5,168	1,106	2,740	1,323	21.4	53.0	25.6
California	104,103	16,375	49,674	38,055	15.7	47.7	36.6
Colorado	10,249	1,438	4,142	4,669	14.0	40.4	45.6
Connecticut	12,002	1,785	6,217	4,000	14.9	51.8	33.3
Delaware	2,547	371	1,719	457	14.6	67.5	17.9
Florida	36,296	4,211	15,663	16,423	11.6	43.2	45.2
Georgia	18,301	3,039	7,438	7,825	16.6	40.6	42.8
Hawaii	4,189	594	2,981	615	14.2	71.2	14.7
Idaho	2,569	524	1,291	754	20.4	50.2	29.4
Illinois	33,443	5,096	14,646	13,701	15.2	43.8	41.0
Indiana	15,307	2,311	7,738	5,258	15.1	50.6	34.4
Iowa	8,624	1,402	4,222	3,001	16.3	49.0	34.8
Kansas	7,124	939	3,149	3,036	13.2	44.2	42.6
Kentucky	9,617	1,875	5,180	2,562	19.5	53.9	26.6
Louisiana	12,566	2,318	6,269	3,979	18.4	49.9	31.7
Maine	3,881	731	2,101	1,049	18.8	54.1	27.0
Maryland	15,969	2,353	7,959	5,658	14.7	49.8	35.4
Massachusetts	21,062	3,484	11,531	6,047	16.5	54.7	28.7
Michigan	30,207	4,709	14,539	10,960	15.6	48.1	36.3
Minnesota	16,488	2,482	8,073	5,934	15.1	49.0	36.0
Mississippi	6,402	1,459	2,899	2,045	22.8	45.3	31.9
Missouri	12,251	1,911	5,797	4,543	15.6	47.3	37.1
Montana	2,524	613	1,090	821	24.3	43.2	32.5
Nebraska	4,824	721	2,040	2,063	14.9	42.3	42.8
Nevada	3,388	415	1,611	1,361	12.2	47.6	40.2
New Hampshire	2,888	411	1,094	1,383	14.2	37.9	47.9
New Jersey	28,393	3,700	13,990	10,703	13.0	49.3	37.7
New Mexico	5,065	892	3,135	1,038	17.6	61.9	20.5
New York	83,700	13,397	32,680	37,623	16.0	39.0	45.0
North Carolina	16,958	2,842	8,845	5,271	16.8	52.2	31.1
North Dakota	2,141	488	1,116	537	22.8	52.1	25.1
Ohio	30,390	4,965	14,247	11,178	16.3	46.9	36.8
Oklahoma	8,619	1,602	4,377	2,639	18.6	50.8	30.6
Oregon	9,464	1,859	3,921	3,685	19.6	41.4	38.9
Pennsylvania	34,075	5,875	15,849	12,351	17.2	46.5	36.2
Rhode Island	3,225	659	1,707	859	20.4	52.9	26.6
South Carolina	9,075	1,644	4,780	2,652	18.1	52.7	29.2
South Dakota	1,891	472	784	635	25.0	41.5	33.6
Tennessee	12,205	2,563	5,179	4,464	21.0	42.4	36.6
Texas	45,236	6,387	18,371	20,478	14.1	40.6	45.3
Utah	4,808	1,032	2,249	1,527	21.5	46.8	31.8
Vermont	1,872	409	966	497	21.8	51.6	26.6
Virginia	17,838	2,401	8,975	6,461	13.5	50.3	36.2
Washington	15,619	2,610	8,017	4,991	16.7	51.3	32.0
West Virginia	4,473	877	2,506	1,090	19.6	56.0	24.4
Wisconsin	15,812	2,473	8,186	5,153	15.6	51.8	32.6
Wyoming	2,396	524	1,100	772	21.9	45.9	32.2
District of Columbia	4,196	1,460	–	2,736	34.8	–	65.2

[a] Before transfers among governments.

Source: Department of Commerce, Bureau of the Census.

D19. State and Local General Revenue by Final Recipient Level of Government and by State[a]

Fiscal Year 1989

(Dollar amounts in millions)

State	Total General Revenue	Amount		Percent	
		State	Local	State	Local
Total	$785,844	$324,825	$461,019	41.3	58.7
Alabama	10,065	5,000	5,065	49.7	50.3
Alaska	5,716	3,557	2,159	62.2	37.8
Arizona	10,620	3,734	6,886	35.2	64.8
Arkansas	5,168	2,755	2,413	53.3	46.7
California	104,103	33,987	70,117	32.6	67.4
Colorado	10,249	3,698	6,551	36.1	63.9
Connecticut	12,002	6,278	5,723	52.3	47.7
Delaware	2,547	1,657	890	65.1	34.9
Florida	36,296	12,075	24,221	33.3	66.7
Georgia	18,301	6,681	11,620	36.5	63.5
Hawaii	4,189	3,414	775	81.5	18.5
Idaho	2,569	1,260	1,309	49.0	50.9
Illinois	33,443	13,787	19,656	41.2	58.8
Indiana	15,307	6,557	8,749	42.8	57.2
Iowa	8,624	3,882	4,742	45.0	55.0
Kansas	7,124	2,979	4,145	41.8	58.2
Kentucky	9,617	5,243	4,374	54.5	45.5
Louisiana	12,566	6,337	6,229	50.4	49.6
Maine	3,881	2,229	1,652	57.4	42.6
Maryland	15,969	7,742	8,228	48.5	51.5
Massachusetts	21,062	10,393	10,669	49.3	50.7
Michigan	30,207	13,841	16,366	45.8	54.2
Minnesota	16,488	6,334	10,155	38.4	61.6
Mississippi	6,402	2,723	3,680	42.5	57.5
Missouri	12,251	5,541	6,710	45.2	54.8
Montana	2,524	1,230	1,294	48.7	51.3
Nebraska	4,824	2,172	2,653	45.0	55.0
Nevada	3,388	1,082	2,305	31.9	68.0
New Hampshire	2,888	1,293	1,595	44.8	55.2
New Jersey	28,393	12,217	16,176	43.0	57.0
New Mexico	5,065	2,730	2,335	53.9	46.1
New York	83,700	29,276	54,424	35.0	65.0
North Carolina	16,958	7,169	9,789	42.3	57.7
North Dakota	2,141	1,215	925	56.8	43.2
Ohio	30,390	12,613	17,777	41.5	58.5
Oklahoma	8,619	4,452	4,166	51.7	48.3
Oregon	9,464	4,160	5,304	44.0	56.0
Pennsylvania	34,075	14,372	19,704	42.2	57.8
Rhode Island	3,225	1,999	1,226	62.0	38.0
South Carolina	9,075	4,739	4,337	52.2	47.8
South Dakota	1,891	1,030	862	54.5	45.6
Tennessee	12,205	5,622	6,583	46.1	53.9
Texas	45,236	17,197	28,039	38.0	62.0
Utah	4,808	2,341	2,466	48.7	51.3
Vermont	1,872	1,128	744	60.3	39.7
Virginia	17,838	8,122	9,716	45.5	54.5
Washington	15,619	6,873	8,746	44.0	56.0
West Virginia	4,473	2,478	1,995	55.4	44.6
Wisconsin	15,812	6,537	9,275	41.3	58.7
Wyoming	2,396	1,092	1,304	45.6	54.4
District of Columbia	4,196	-	4,196	-	100.0

[a] After intergovernmental transfers.

Source: Department of Commerce, Bureau of the Census.

D20. Per Capita State and Local General Revenue by Source[a]

Selected Fiscal Years 1902-1989

Year	Total General	From Own Sources			From Federal Government
		Total	Taxes	Charges and Miscellaneous	
1902	$12	$12	$11	$2	-
1913	20	20	17	3	-
1922	43	42	36	6	$1
1927	61	60	51	9	1
1932	58	56	49	7	2
1934	61	53	47	6	8
1936	65	58	52	6	7
1938	71	65	59	6	6
1940	73	66	59	6	7
1942	77	71	63	8	6
1944	79	72	63	9	7
1946	87	81	71	10	6
1948	118	105	91	14	13
1950	138	121	105	17	16
1952	160	144	123	21	16
1954	179	160	136	24	18
1956	207	187	158	30	20
1958	238	210	175	34	28
1960	281	242	201	41	39
1961	295	256	212	44	39
1962	313	271	224	48	42
1963	330	284	233	51	46
1964	358	305	250	56	52
1965	382	325	264	61	57
1966	424	356	289	67	67
1967	461	383	308	75	78
1968	507	421	338	83	86
1969	567	472	380	93	95
1970	643	536	427	109	108
1971	703	576	460	115	127
1972	805	654	526	128	151
1973	906	719	577	142	187
1974	983	785	618	166	198
1975	1,071	850	664	186	221
1976	1,193	934	731	204	259
1977	1,318	1,029	813	216	289
1978	1,449	1,130	888	242	319
1979	1,560	1,218	934	284	341
1980	1,688	1,321	987	335	367
1981	1,869	1,470	1,079	391	399
1982	2,020	1,635	1,176	459	385
1983	2,080	1,696	1,216	480	385
1984	2,299	1,888	1,356	532	411
1985	2,503	2,059	1,465	593	445
1986	2,661	2,191	1,547	644	469
1987	2,819	2,347	1,665	682	472
1988	2,958	2,480	1,772	707	478
1989	3,166	2,659	1,888	771	507

[a] Based on resident population, excluding armed forces overseas, at the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

D21. Per Capita State and Local General Revenue by Source and State[a]

Fiscal Year 1989

State	Total General	From Own Sources						From Federal Government
		Total	Taxes			Char[illegible]s and and Miscellaneous		
			Total	Property	Other			
Total	$3,166	$2,659	$1,888	$574	$1,314	$771		$507
Alabama	2,444	1,968	1,239	148	1,091	729		476
Alaska	10,846	9,555	3,922	1,257	2,665	5,633		1,291
Arizona	2,986	2,599	1,840	600	1,240	759		388
Arkansas	2,148	1,688	1,191	211	980	497		460
California	3,582	3,019	2,087	543	1,544	931		563
Colorado	3,090	2,656	1,791	635	1,156	866		434
Connecticut	3,705	3,154	2,504	1,003	1,501	650		551
Delaware	3,784	3,233	2,012	276	1,736	1,221		552
Florida	2,865	2,532	1,636	549	1,087	896		332
Georgia	2,844	2,371	1,630	444	1,186	742		472
Hawaii	3,767	3,233	2,416	335	2,081	817		534
Idaho	2,534	2,017	1,396	386	1,010	621		517
Illinois	2,869	2,432	1,869	657	1,212	562		437
Indiana	2,737	2,324	1,585	480	1,105	739		413
Iowa	3,037	2,543	1,756	624	1,132	787		494
Kansas	2,835	2,461	1,717	617	1,100	744		374
Kentucky	2,580	2,077	1,388	228	1,160	689		503
Louisiana	2,868	2,339	1,419	241	1,178	919		529
Maine	3,176	2,578	1,952	666	1,286	626		598
Maryland	3,402	2,901	2,210	546	1,664	691		501
Massachusetts	3,562	2,973	2,300	743	1,557	673		589
Michigan	3,258	2,750	1,991	764	1,227	759		508
Minnesota	3,788	3,218	2,161	659	1,502	1,057		570
Mississippi	2,443	1,886	1,184	292	892	702		556
Missouri	2,375	2,004	1,460	318	1,142	544		370
Montana	3,132	2,371	1,559	679	880	812		760
Nebraska	2,995	2,547	1,682	698	984	865		448
Nevada	3,049	2,675	1,792	386	1,406	883		374
New Hampshire	2,609	2,238	1,611	1,058	553	627		371
New Jersey	3,670	3,192	2,432	1,056	1,376	760		478
New Mexico	3,315	2,731	1,553	180	1,373	1,178		584
New York	4,663	3,917	3,052	929	2,123	865		746
North Carolina	2,581	2,148	1,572	322	1,250	576		433
North Dakota	3,243	2,504	1,474	441	1,033	1,030		740
Ohio	2,786	2,331	1,693	476	1,217	638		455
Oklahoma	2,673	2,176	1,474	267	1,207	702		497
Oregon	3,356	2,697	1,806	795	1,011	891		659
Pennsylvania	2,830	2,342	1,734	467	1,267	608		488
Rhode Island	3,231	2,571	1,901	737	1,164	670		660
South Carolina	2,584	2,116	1,441	353	1,088	675		468
South Dakota	2,645	1,985	1,324	544	780	661		661
Tennessee	2,471	1,952	1,314	296	1,018	638		519
Texas	2,662	2,286	1,563	613	950	723		376
Utah	2,816	2,212	1,442	420	1,022	770		605
Vermont	3,302	2,581	1,853	729	1,124	728		721
Virginia	2,925	2,531	1,841	541	1,300	691		394
Washington	3,281	2,732	1,910	542	1,368	823		548
West Virginia	2,409	1,937	1,325	237	1,088	612		472
Wisconsin	3,249	2,741	2,016	710	1,306	725		508
Wyoming	5,044	3,942	2,016	870	1,146	1,926		1,102
District of Columbia	6,947	4,530	3,714	1,177	2,537	817		2,417

[a] Based on resident population at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D22. Ranking of States According to Per Capita State and Local Revenue By Source

Fiscal Year 1989

State	Total General	From Own Sources						From Federal Government
		Total	Taxes			Charges and Miscellaneous		
			Total	Property	Other			
Alabama	47	47	49	51	36	28		33
Alaska	1	1	1	1	1	1		2
Arizona	27	20	21	23	20	23		45
Arkansas	51	51	50	49	46	51		37
California	10	10	10	27	8	7		16
Colorado	23	19	24	19	29	12		41
Connecticut	8	9	4	5	10	40		19
Delaware	6	5	13	44	5	3		18
Florida	31	26	30	24	39	9		51
Georgia	32	31	31	33	25	26		34
Hawaii	7	6	6	39	4	16		21
Idaho	45	44	44	36	44	45		24
Illinois	29	30	18	18	23	49		40
Indiana	37	36	33	30	34	27		43
Iowa	25	25	25	20	32	20		30
Kansas	33	29	27	21	35	25		47
Kentucky	44	43	45	48	28	19		27
Louisiana	30	34	43	46	26	8		22
Maine	21	22	15	16	17	44		12
Maryland	12	12	8	25	6	34		28
Massachusetts	11	11	7	10	7	37		13
Michigan	17	13	14	9	21	24		25
Minnesota	5	7	9	17	9	5		15
Mississippi	48	50	51	43	48	32		17
Missouri	50	45	40	41	31	50		50
Montana	22	32	36	15	49	18		4
Nebraska	26	24	29	14	45	13		39
Nevada	24	18	23	37	11	11		48
New Hampshire	41	38	32	3	51	43		49
New Jersey	9	8	5	4	12	22		32
New Mexico	14	16	37	50	13	4		14
New York	4	4	3	6	3	14		5
North Carolina	43	41	34	40	19	48		42
North Dakota	19	28	38	34	40	6		6
Ohio	36	35	28	31	22	41		38
Oklahoma	38	40	39	45	24	33		29
Oregon	13	17	22	8	43	10		10
Pennsylvania	34	33	26	32	18	47		31
Rhode Island	20	23	17	11	27	38		9
South Carolina	42	42	42	38	37	36		36
South Dakota	40	46	47	26	50	39		8
Tennessee	46	48	48	42	42	42		23
Texas	39	37	35	22	47	31		46
Utah	35	39	41	35	41	21		11
Vermont	15	21	19	12	33	29		7
Virginia	28	27	20	29	16	35		44
Washington	16	15	16	28	14	15		20
West Virginia	49	49	46	47	38	46		35
Wisconsin	18	14	11	13	15	30		26
Wyoming	3	3	12	7	30	2		3
District of Columbia	2	2	2	2	2	17		1

Source: Computed by Tax Foundation from data in Table D21.

D23. State and Local General Revenue per $1,000 of Personal Income by Source

Selected Fiscal Years 1940-1989

		From Own Sources					From Federal Government
			Taxes				
Fiscal Year	Total General	Total	Total	Property	Other	Charges and Miscellaneous	
1940	$122.37	$110.34	$99.46	$56.42	$43.05	$10.88	$12.03
1942	85.10	78.10	69.67	37.07	32.60	8.43	7.01
1944	68.12	62.17	54.80	28.75	26.04	7.37	5.96
1946	70.32	65.46	57.45	28.38	29.07	8.01	4.87
1948	83.17	74.19	64.33	29.54	34.79	9.87	8.97
1950	92.74	81.72	70.58	32.59	37.99	11.14	11.03
1952	93.59	84.06	71.82	32.16	39.66	12.24	9.54
1953	96.44	86.31	73.84	33.11	40.73	12.46	10.14
1954	101.89	91.47	77.50	35.00	42.49	13.97	10.42
1955	102.42	92.10	77.40	35.38	42.02	14.70	10.32
1956	104.93	94.84	79.81	35.56	44.25	15.03	10.09
1957	109.44	98.42	82.64	36.89	45.75	15.78	11.02
1958	115.68	102.02	85.26	39.42	45.84	16.76	13.65
1959	118.85	102.12	84.93	39.30	45.63	17.18	16.73
1960	126.26	108.82	90.29	41.01	49.28	18.53	17.44
1961	130.52	113.29	93.86	43.48	50.38	19.43	17.22
1962	132.47	114.57	94.49	43.33	51.16	20.07	17.90
1963	136.55	117.61	96.14	43.62	52.52	21.47	18.94
1964	148.27	126.60	103.52	46.02	57.50	23.08	21.66
1965	151.41	128.94	105.04	46.68	58.36	23.90	22.46
1966	156.04	131.38	106.63	46.36	60.27	24.75	24.65
1967	157.11	130.63	105.09	44.87	60.21	25.54	26.48
1968	161.99	134.51	108.10	44.39	63.71	26.41	27.48
1969	167.54	139.53	112.20	44.86	67.34	27.33	28.01
1970	175.62	146.27	116.58	45.74	70.84	29.68	29.35
1971	181.39	148.67	118.87	47.37	71.50	29.79	32.72
1972	195.47	158.90	127.88	50.02	77.85	31.02	36.57
1973	203.33	161.36	129.47	48.41	81.06	31.89	41.97
1974	196.38	156.83	123.58	45.14	78.44	33.25	39.54
1975	198.15	157.29	122.84	44.71	78.13	34.45	40.86
1976	203.74	159.33	124.72	45.33	79.41	34.81	44.21
1977	207.61	162.15	128.09	45.52	82.57	34.06	45.46
1978	208.09	162.26	127.53	43.74	83.79	34.72	45.83
1979	200.92	156.93	120.29	38.01	82.28	36.64	43.99
1980	198.02	155.01	115.74	35.48	80.26	39.28	43.01
1981	195.75	154.01	113.05	34.66	78.39	40.96	41.74
1982	190.25	153.96	110.74	34.12	76.62	43.22	36.28
1983	189.27	154.28	110.61	34.65	75.96	43.67	34.99
1984	198.55	163.05	117.11	35.28	81.83	45.94	35.50
1985	197.88	162.73	115.82	34.35	81.47	46.91	35.15
1986	193.75	159.58	112.69	33.74	78.95	46.90	34.16
1987	194.41	161.83	114.79	34.35	80.44	47.03	32.58
1988	192.97	161.76	115.62	35.09	80.53	46.13	31.21
1989	193.89	162.85	115.63	35.17	80.46	47.21	31.04

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

D24. State and Local General Revenue Per $1,000 of Personal Income by Source and State

Fiscal Year 1989

State	Total General	From Own Sources					From Federal Govern-ment
		Total	Taxes			Charges and Mis-cellaneous	
			Total	Property	Other		
Total	$193.89	$162.85	$115.63	$35.17	$80.46	$47.21	$31.04
Alabama	190.92	153.70	96.76	11.56	85.20	56.94	37.22
Alaska	571.23	503.22	206.56	66.21	140.35	296.66	68.01
Arizona	203.32	176.93	125.28	40.85	84.43	51.65	26.39
Arkansas	176.62	138.83	97.95	17.31	80.64	40.88	37.79
California	196.06	165.22	114.25	29.74	84.51	50.97	30.84
Colorado	188.57	162.11	109.28	38.76	70.52	52.83	26.46
Connecticut	160.99	137.04	108.79	43.58	65.21	28.25	23.95
Delaware	218.46	186.60	116.11	15.95	100.16	70.49	31.86
Florida	177.24	156.68	101.24	33.96	67.28	55.44	20.56
Georgia	189.11	157.71	108.39	29.50	78.89	49.32	31.40
Hawaii	227.70	195.42	146.04	20.25	125.79	49.38	32.28
Idaho	202.33	161.05	111.49	30.80	80.69	49.56	41.28
Illinois	163.84	138.88	106.78	37.54	69.24	32.10	24.96
Indiana	184.58	156.72	106.89	32.39	74.50	49.83	27.86
Iowa	207.55	173.82	120.00	42.66	77.34	53.82	33.73
Kansas	181.19	157.30	109.76	39.42	70.34	47.54	23.89
Kentucky	201.27	162.03	108.29	17.80	90.49	53.74	39.24
Louisiana	231.94	189.15	114.80	19.53	95.27	74.36	42.79
Maine	213.17	173.02	131.01	44.71	86.30	42.01	40.15
Maryland	177.31	151.18	115.17	28.47	86.70	36.02	26.12
Massachusetts	171.81	143.39	110.92	35.85	75.07	32.47	28.42
Michigan	197.51	166.73	120.73	46.33	74.40	45.99	30.79
Minnesota	229.61	195.06	131.01	39.94	91.07	64.04	34.56
Mississippi	219.83	169.75	106.59	26.23	80.36	63.16	50.08
Missouri	154.22	130.16	94.82	20.65	74.17	35.34	24.06
Montana	243.79	184.63	121.41	52.88	68.53	63.22	59.16
Nebraska	203.82	173.35	114.45	47.49	66.96	58.90	30.47
Nevada	183.53	161.01	107.86	23.24	84.62	53.16	22.51
New Hampshire	136.94	117.46	84.55	55.51	29.04	32.92	19.47
New Jersey	167.20	145.42	110.81	48.10	62.71	34.60	21.79
New Mexico	269.19	221.78	126.11	14.58	111.53	95.67	47.41
New York	242.09	203.34	158.43	48.26	110.17	44.91	38.75
North Carolina	182.70	152.08	111.30	22.76	88.54	40.78	30.62
North Dakota	250.09	193.04	113.65	33.99	79.66	79.40	57.04
Ohio	180.21	150.77	109.50	30.80	78.70	41.27	29.44
Oklahoma	199.55	162.44	110.01	19.96	90.05	52.44	37.10
Oregon	229.82	184.69	123.69	54.41	69.28	61.00	45.13
Pennsylvania	174.90	144.75	107.16	28.89	78.27	37.58	30.16
Rhode Island	192.29	153.00	113.13	43.84	69.29	39.86	39.30
South Carolina	202.33	165.68	112.84	27.63	85.21	52.84	36.65
South Dakota	207.96	156.02	104.05	42.76	61.29	51.97	51.94
Tennessee	179.73	141.99	95.55	21.56	73.99	46.44	37.74
Texas	184.16	158.15	108.14	42.38	65.76	50.02	26.00
Utah	233.33	183.24	119.48	34.77	84.71	63.75	50.10
Vermont	219.46	171.55	123.15	48.48	74.67	48.39	47.92
Virginia	167.78	145.19	105.57	31.04	74.53	39.62	22.59
Washington	204.00	169.91	118.76	33.72	85.04	51.14	34.10
West Virginia	203.16	163.34	111.72	20.01	91.71	51.62	39.82
Wisconsin	209.80	176.99	130.18	45.85	84.33	46.80	32.82
Wyoming	367.31	287.04	146.80	63.38	83.42	140.24	80.27
District of Columbia	318.03	207.40	170.01	53.87	116.14	37.38	110.64

Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

D25. Ranking of States According to State and Local General Revenue Per $1,000 of Personal Income by Source

Fiscal Year 1989

State	Total General	From Own Sources					From Federal Government
		Total	Taxes			Charges and Miscellaneous	
			Total	Property	Other		
Alabama	31	37	48	51	18	13	21
Alaska	1	1	1	1	1	1	3
Arizona	22	15	10	19	21	22	40
Arkansas	43	48	47	48	25	39	19
California	29	24	22	33	20	25	31
Colorado	33	27	34	22	39	19	39
Connecticut	49	49	35	15	48	51	45
Delaware	15	10	18	49	8	6	29
Florida	42	35	46	27	45	14	50
Georgia	32	32	36	34	29	30	30
Hawaii	12	6	5	43	2	29	28
Idaho	24	29	27	31	24	28	13
Illinois	48	47	42	23	43	50	43
Indiana	34	34	41	29	35	27	38
Iowa	19	16	15	17	31	15	26
Kansas	38	33	32	21	40	32	46
Kentucky	26	26	37	47	10	16	17
Louisiana	9	8	20	46	7	5	12
Maine	18	18	6	13	14	37	14
Maryland	41	40	19	36	13	45	41
Massachusetts	45	45	29	24	32	49	37
Michigan	28	22	14	11	36	35	32
Minnesota	11	7	7	20	6	7	24
Mississippi	13	21	43	39	28	10	8
Missouri	50	50	50	42	37	48	44
Montana	6	12	13	6	44	9	4
Nebraska	21	17	21	10	46	12	34
Nevada	36	30	39	38	19	17	48
New Hampshire	51	51	51	3	51	46	51
New Jersey	47	42	30	9	49	47	49
New Mexico	4	3	9	50	4	3	10
New York	7	5	3	8	5	36	18
North Carolina	37	39	28	40	12	40	33
North Dakota	5	9	23	26	27	4	5
Ohio	39	41	33	32	26	38	36
Oklahoma	27	28	31	45	11	20	22
Oregon	10	11	11	4	42	11	11
Pennsylvania	44	44	40	35	30	43	35
Rhode Island	30	38	24	14	41	41	16
South Carolina	25	23	25	37	15	18	23
South Dakota	16	36	45	16	50	21	6
Tennessee	40	46	49	41	38	34	20
Texas	35	31	38	18	47	26	42
Utah	8	13	16	25	16	8	7
Vermont	14	19	12	7	33	31	9
Virginia	46	43	44	30	34	42	47
Washington	20	20	17	28	17	24	25
West Virginia	23	25	26	44	9	23	15
Wisconsin	17	14	8	12	22	33	27
Wyoming	2	2	4	2	23	2	2
District of Columbia	3	4	2	5	3	44	1

Source: Computed by Tax Foundation from data in Table D24.

D26. State and Local Tax Collections by Level of Government and Source*

Selected Fiscal Years 1902-1989

($Millions)

	Level of Government			State and Local by Source				
Year	Total	State	Local	Individual Income	Corporation Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
1902	$860	$156	$704			$28	$706	$126
1913	1,609	301	1,308			58	1,332	219
1922	4,016	947	3,069	$43	$58	154	3,321	440
1927	6,087	1,608	4,479	70	92	470	4,730	725
1932	6,164	1,890	4,274	74	79	752	4,487	772
1934	5,912	1,979	3,933	80	49	1,008	4,076	699
1936	6,701	2,618	4,083	153	113	1,484	4,093	858
1938	7,605	3,132	4,473	218	165	1,794	4,440	988
1940	7,810	3,313	4,497	224	156	1,982	4,430	1,018
1942	8,528	3,903	4,625	276	272	2,351	4,537	1,092
1944	8,774	4,071	4,703	342	451	2,289	4,604	1,088
1946	10,094	4,937	5,157	422	447	2,986	4,986	1,254
1948	13,342	6,743	6,599	543	592	4,442	6,126	1,639
1950	15,914	7,930	7,984	788	593	5,154	7,349	2,030
1952	19,323	9,857	9,466	998	846	6,357	8,652	2,471
1953	20,908	10,552	10,356	1,065	817	6,927	9,375	2,723
1954	22,067	11,089	10,978	1,127	778	7,276	9,967	2,918
1955	23,483	11,597	11,886	1,237	744	7,643	10,735	3,125
1956	26,368	13,375	12,993	1,538	890	8,691	11,749	3,501
1957	28,817	14,531	14,286	1,754	984	9,467	12,864	3,748
1958	30,380	14,919	15,461	1,759	1,018	9,829	14,047	3,725
1959	32,379	15,848	16,531	1,994	1,001	10,437	14,983	3,964
1960	36,117	18,036	18,081	2,463	1,180	11,849	16,405	4,220
1961	38,861	19,057	19,804	2,613	1,266	12,463	18,002	4,518
1962	41,554	20,561	20,993	3,037	1,308	13,494	19,054	4,662
1963	44,014	22,117	21,897	3,267	1,505	14,446	19,833	4,963
1964	47,795	24,243	23,552	3,791	1,695	15,762	21,241	5,296
1965	51,243	26,126	25,116	4,090	1,929	17,118	22,583	5,521
1966	56,647	29,380	27,267	4,760	2,038	19,085	24,670	6,094
1967	61,000	31,926	29,074	5,825	2,227	20,530	26,047	6,371
1968	67,571	36,400	31,171	7,308	2,518	22,911	27,747	7,087
1969	76,712	41,931	34,781	8,908	3,180	26,519	30,673	7,432
1970	86,795	47,962	38,833	10,812	3,738	30,322	34,054	7,869
1971	94,975	51,541	43,434	11,900	3,424	33,233	37,852	8,567
1972	108,609	59,870	48,739	15,227	4,416	37,518	42,877	8,572
1973	121,102	68,069	53,033	17,994	5,425	42,047	45,283	10,354
1974	130,673	74,207	56,466	19,491	6,015	46,098	47,705	11,364
1975	141,465	80,155	61,310	21,454	6,642	49,815	51,491	12,063
1976	156,813	89,256	67,557	24,575	7,273	54,547	57,001	13,417
1977	175,937	101,085	74,852	29,246	9,174	60,641	62,527	14,348
1978	193,642	113,261	80,381	33,176	10,738	67,956	66,422	15,350
1979	205,514	124,908	80,606	36,932	12,128	74,247	64,944	17,263
1980	223,463	137,075	86,388	42,080	13,321	79,927	68,499	19,636
1981	244,514	149,738	94,776	46,426	14,143	85,971	74,969	23,004
1982	268,390	162,607	105,783	50,738	15,028	93,613	82,067	26,944
1983	284,436	171,440	112,996	55,129	14,258	100,247	89,105	25,697
1984	320,194	196,795	123,399	64,623	17,047	114,097	96,457	27,970
1985	349,793	215,320	134,473	70,061	19,156	126,281	103,757	30,538
1986	373,051	228,054	144,997	74,417	19,951	134,971	111,711	32,001
1987	405,148	248,933	156,216	83,481	22,872	144,293	121,227	33,274
1988	435,675	264,090	171,585	88,348	23,741	156,257	132,240	35,088
1989	468,647	284,168	184,479	97,807	25,923	166,016	142,525	36,377

* Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Department of Commerce, Bureau of the Census.

D27. Percentage Distribution of State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1989

Year	By Level of Government		State and Local by Source				
	State	Local	Individual Income	Corporation Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
			Percent of Total				
1902	18.1%	81.9%	-	-	3.3%	82.1%	14.7%
1913	18.7	81.3	-	-	3.6	82.8	13.6
1922	23.6	76.4	1.1%	1.4%	3.8	82.7	11.0
1927	26.4	73.6	1.1	1.5	7.7	77.7	11.9
1932	30.7	69.3	1.2	1.3	12.2	72.8	12.5
1940	42.4	57.6	2.9	2.0	25.4	56.7	13.0
1942	45.8	54.2	3.2	3.2	27.6	53.2	12.8
1944	46.4	53.6	3.9	5.1	26.1	52.5	12.4
1946	48.9	51.1	4.2	4.4	29.6	49.4	12.4
1948	50.5	49.5	4.1	4.4	33.3	45.9	12.3
1950	49.8	50.2	5.0	3.7	32.4	46.2	12.8
1952	51.0	49.0	5.2	4.4	32.9	44.8	12.8
1954	50.3	49.7	5.1	3.5	33.0	45.2	13.2
1956	50.7	49.3	5.8	3.4	33.0	44.6	13.3
1958	49.1	50.9	5.8	3.4	32.4	46.2	12.3
1960	49.9	50.1	6.8	3.3	32.8	45.4	11.7
1962	49.5	50.5	7.3	3.1	32.5	45.9	11.2
1964	50.7	49.3	7.9	3.5	33.0	44.5	11.1
1966	51.9	48.1	8.4	3.6	33.6	43.5	10.9
1968	53.9	46.1	10.8	3.7	33.9	41.1	10.5
1970	55.3	44.7	12.5	4.3	35.0	39.2	9.0
1972	55.0	45.0	14.0	4.1	34.5	38.7	8.8
1974	56.8	43.2	14.9	4.6	35.3	36.5	8.7
1976	56.9	43.1	15.7	4.6	34.8	36.4	8.6
1978	58.5	41.5	17.1	5.5	34.9	34.3	8.1
1980	61.3	38.7	18.8	6.0	35.8	30.7	8.8
1981	61.2	38.8	19.0	5.8	35.2	30.7	9.4
1982	61.0	39.0	19.0	5.6	35.1	30.[illegible]	9.4
1983	60.3	39.7	19.4	5.0	35.2	31.3	9.0
1984	61.5	38.5	20.2	5.3	35.6	30.1	8.7
1985	61.6	38.4	20.0	5.5	36.1	29.7	8.7
1986	61.1	38.9	19.9	5.4	36.2	29.9	8.6
1987	60.9	39.1	20.7	5.6	35.6	29.9	8.2
1988	60.6	39.4	20.3	5.4	35.9	30.4	8.1
1989	60.6	39.4	20.9	5.5	35.4	30.4	7.8

[a] Total excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Computed from data in Table D26.

D28. State and Local Total and Per Capita Tax Collections by State

Selected Fiscal Years 1957-1989

State	Amount ($Millions)				Per Capita[a]			
	1957	1967	1977	1989	1957	1967	1977	1989
Total	$28,817	$61,000	$175,879	$468,647	$169.14	$308.29	$813.01	$1,887.89
Alabama	320	677	1,871	5,101	102.92	191.37	506.97	1,238.81
Alaska	-	86	934	2,067	-	315.60	2,295.71	3,921.92
Arizona	183	524	1,898	6,544	162.74	320.57	826.58	1,840.13
Arkansas	179	393	1,059	2,866	103.05	199.46	494.08	1,191.28
California	3,311	7,785	23,843	60,666	232.13	406.47	1,088.92	2,087.38
Colorado	314	678	2,158	5,940	188.93	343.15	823.82	1,790.65
Connecticut	462	983	2,751	8,111	195.83	335.92	885.10	2,504.07
Delaware	59	178	483	1,354	137.98	339.52	829.36	2,011.52
Florida	667	1,623	5,309	20,733	152.51	270.74	628.16	1,636.24
Georgia	470	1,025	3,075	10,490	124.79	227.33	609.10	1,629.94
Hawaii	-	300	872	2,887	-	406.60	974.39	2,416.32
Idaho	100	205	548	1,416	156.25	293.49	639.36	1,396.21
Illinois	1,732	3,250	9,674	21,794	179.10	298.32	860.29	1,869.49
Indiana	638	1,471	3,478	8,864	140.98	294.27	652.45	1,584.77
Iowa	490	919	2,155	4,986	180.28	333.77	748.60	1,755.67
Kansas	369	717	1,892	4,316	173.23	315.21	727.56	1,717.40
Kentucky	325	674	2,079	5,174	110.99	211.40	601.25	1,368.37
Louisiana	498	959	2,494	6,220	159.95	261.81	636.07	1,419.35
Maine	141	253	714	2,385	149.20	260.20	658.12	1,951.86
Maryland	461	1,172	3,892	10,373	160.53	318.42	891.97	2,209.90
Massachusetts	1,018	2,004	5,793	13,598	206.50	369.70	1,001.87	2,299.65
Michigan	1,396	2,715	8,017	18,464	184.48	316.31	878.17	1,991.13
Minnesota	600	1,256	3,602	9,408	183.29	350.74	906.10	2,161.19
Mississippi	234	461	1,260	3,104	112.23	196.47	527.46	1,184.31
Missouri	554	1,199	2,924	7,533	132.14	260.46	608.93	1,460.12
Montana	126	213	583	1,257	188.89	303.59	765.66	1,559.40
Nebraska	201	390	1,208	2,709	144.38	271.48	773.90	1,681.54
Nevada	60	166	565	1,991	231.78	374.31	892.24	1,792.21
New Hampshire	87	177	525	1,783	152.25	257.86	618.38	1,610.71
New Jersey	991	2,240	6,827	18,817	172.67	319.84	931.45	2,432.34
New Mexico	128	272	743	2,373	151.25	270.98	624.28	1,552.73
New York	3,723	8,424	22,445	54,777	227.40	459.40	1,252.22	3,051.67
North Carolina	503	1,129	3,275	10,331	115.20	224.56	592.79	1,572.16
North Dakota	108	178	445	973	176.14	279.11	681.69	1,473.96
Ohio	1,404	2,612	6,857	18,465	149.21	249.77	640.74	1,692.98
Oklahoma	346	629	1,682	4,752	151.85	252.09	598.30	1,473.82
Oregon	350	631	1,884	5,093	204.20	315.80	793.13	1,806.20
Pennsylvania	1,777	3,242	9,075	20,877	162.21	278.77	770.01	1,733.99
Rhode Island	130	267	741	1,897	152.92	296.60	792.82	1,900.91
South Carolina	246	511	1,579	5,061	108.05	106.52	548.90	1,441.17
South Dakota	113	204	434	946	169.37	303.34	629.35	1,323.57
Tennessee	404	821	2,425	6,489	117.73	210.86	564.09	1,313.57
Texas	1,259	2,471	8,178	26,564	138.78	227.36	637.44	1,563.40
Utah	137	300	827	2,462	165.59	292.50	652.18	1,442.17
Vermont	65	134	391	1,051	172.53	321.05	810.10	1,852.75
Virginia	492	1,071	3,468	11,224	127.89	236.04	675.39	1,840.52
Washington	514	1,209	3,004	9,092	188.67	359.11	821.22	1,909.73
West Virginia	220	400	1,157	2,460	119.48	222.69	622.40	1,324.68
Wisconsin	709	1,518	4,048	9,811	187.00	362.29	870.41	2,015.81
Wyoming	61	110	401	958	193.14	350.20	998.43	2,015.91
District of Columbia	143	275	739	2,243	187.76	339.84	1,070.58	3,713.77

[a] Based on population, excluding armed forces overseas, at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D29. State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government

Selected Fiscal Years 1960-1989

($Millions)

Source	1960	1970	1980	1983	1985	1986	1987	1988	1989
A. Total by Source									
Total	$7,414	$22,103	$75,830	$112,310	$141,732	$155,257	$166,019	$173,868	$191,373
Current charges, total	5,319	14,873	44,373	62,625	74,504	80,400	86,199	94,558	104,576
Education	1,796	5,803	13,756	18,829	21,936	23,745	24,976	27,034	30,060
School lunch sales	688	1,394	2,013	2,363	2,616	2,794	3,026	3,233	3,344
Higher education }	1,108	3,742	10,409	14,808	17,512	19,060	20,231	21,664	24,049
Other education }		667	1,335	1,658	1,808	1,891	1,719	2,137	2,667
Hospitals	883	3,053	12,733	19,244	21,611	22,830	24,082	26,143	28,745
Sewerage and sanitation	422	1,172	4,873	7,460	9,573	10,808	11,996	13,482	15,162
Parks and recreation	105[a]	273	1,174	1,711	2,097	2,203	2,471	3,041	3,182
Natural resources	179	305	726	901	1,040	1,139	1,189	1,355	1,484
Housing and urban renewal	339	589	1,310	1,643	2,072	2,202	2,337	2,541	2,754
Air transportation	147	498	1,826	2,535	3,118	3,454	3,806	4,109	4,695
Water transport and terminals	143	273	821	986	1,142	1,230	1,304	1,414	1,416
Parking facilities	b	175	335	453	663	632	681	737	796
Other	1,305	2,732	6,819	8,863	11,254	12,157	13,355	14,702	16,282
Miscellaneous general, total	2,094	7,230	31,457	49,685	67,228	74,857	79,820	79,309	86,797
Special assessments	369	573	1,288	1,625	2,111	2,163	2,386	2,558	2,275
Sale of property	241	335	517	1,033	850	1,086	947	1,088	1,103
Interest earnings	644	2,952	17,025	26,102	33,259	35,850	36,899	47,307	53,016
Other	840	3,371	12,628	20,925	31,009	35,757	39,588	28,356	30,403
B. Total by Level of Government									
State, total	2,583	9,545	32,190	46,312	60,102	66,848	70,173	74,199	82,543
Current charges	1,783	6,102	16,545	23,182	27,590	29,987	31,900	34,436	38,553
Miscellaneous general	800	3,443	15,646	23,130	32,512	36,861	38,272	39,763	43,990
Local, total	4,831	12,558	43,640	65,998	81,630	88,409	95,846	99,668	108,830
Current charges	3,536	8,770	27,828	39,443	46,914	50,413	54,299	60,122	66,024
Miscellaneous general	1,295	3,788	15,812	26,555	34,716	37,996	41,548	39,546	42,807

[a] Local only.

[b] Not segregable, included in "Other."

Source: Department of Commerce, Bureau of the Census.

D30. State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1989

($Millions)

State	Level of Government			Source			
	Total	State	Local	Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
Total	$468,647.0	$284,168.7	$184,478.3	$123,728.8	$112,597.6	$142,524.7	$89,795.8
Alabama	5,101.4	3,662.6	1,438.8	1,329.3	1,531.9	609.4	1,630.9
Alaska	2,066.9	1,409.7	657.2	480.0	68.1	662.5	878.2
Arizona	6,543.5	4,060.6	2,482.9	1,113.4	2,235.8	2,133.9	1,060.4
Arkansas	2,866.2	2,172.5	693.8	793.6	921.8	506.5	644.3
California	60,665.6	41,213.8	19,451.8	20,878.2	15,272.8	15,789.1	8,725.5
Colorado	5,939.6	2,903.8	3,035.8	1,444.1	1,521.8	2,106.8	866.9
Connecticut	8,110.7	4,808.5	3,302.2	1,250.7	2,067.7	3,249.0	1,543.3
Delaware	1,353.8	1,130.2	223.6	605.4	-	186.0	562.3
Florida	20,732.8	12,455.6	8,277.2	725.4	7,650.8	6,954.2	5,402.4
Georgia	10,490.3	6,347.2	4,143.1	3,257.1	2,824.5	2,855.2	1,553.6
Hawaii	2,686.9	2,217.0	469.9	856.1	1,025.0	372.6	433.2
Idaho	1,415.8	1,010.9	404.8	418.3	346.6	391.1	259.8
Illinois	21,794.5	11,760.6	10,033.9	4,583.7	5,374.7	7,663.4	4,172.7
Indiana	8,863.6	5,902.6	2,961.0	2,440.1	2,580.7	2,686.3	1,156.5
Iowa	4,986.1	3,158.2	1,827.9	1,375.3	947.2	1,772.5	891.2
Kansas	4,315.8	2,496.3	1,819.5	1,042.7	1,003.2	1,550.1	719.9
Kentucky	5,174.4	4,037.9	1,136.5	1,723.6	1,045.2	850.4	1,555.2
Louisiana	6,219.6	3,969.2	2,250.4	1,021.4	2,329.9	1,058.1	1,810.2
Maine	2,385.2	1,590.4	794.7	667.6	517.1	813.9	386.6
Maryland	10,373.3	6,196.0	4,177.3	4,214.1	1,507.1	2,564.6	2,087.5
Massachusetts	13,597.8	9,071.3	4,526.5	5,476.0	2,083.9	4,395.3	1,642.6
Michigan	18,463.8	11,124.1	7,339.7	6,051.7	3,127.7	7,086.1	2,198.3
Minnesota	9,407.7	6,398.0	3,009.7	2,984.6	1,790.3	2,868.0	1,764.8
Mississippi	3,104.1	2,311.8	792.3	544.1	1,041.2	763.9	754.8
Missouri	7,532.8	4,685.4	2,847.4	2,131.2	2,374.1	1,640.1	1,387.4
Montana	1,256.9	728.0	528.9	321.7	-	547.4	387.8
Nebraska	2,709.0	1,450.0	1,259.0	554.7	575.4	1,124.1	454.7
Nevada	1,991.2	1,339.9	651.3	-	706.1	429.1	856.0
New Hampshire	1,783.1	613.2	1,169.8	188.3	-	1,170.7	424.1
New Jersey	18,816.6	10,501.4	8,315.3	4,205.9	3,156.0	8,168.1	3,286.7
New Mexico	2,372.6	1,890.4	482.2	425.8	960.5	274.3	711.9
New York	54,777.5	26,576.2	28,201.3	20,238.4	10,551.0	16,684.4	7,303.7
North Carolina	10,330.7	7,369.4	2,961.3	3,820.0	2,524.9	2,112.6	1,873.2
North Dakota	972.8	664.8	308.0	148.0	230.9	290.9	303.0
Ohio	18,465.4	10,814.4	7,650.9	6,235.1	3,928.6	5,193.3	3,108.4
Oklahoma	4,751.6	3,312.4	1,439.2	1,045.5	1,273.8	862.3	1,570.0
Oregon	5,093.5	2,586.3	2,507.2	1,883.1	-	2,240.7	969.6
Pennsylvania	20,877.2	12,628.7	8,248.5	6,020.4	4,085.9	5,628.3	5,142.8
Rhode Island	1,897.1	1,159.1	738.0	499.1	394.4	735.1	268.5
South Carolina	5,061.4	3,716.4	1,345.0	1,468.4	1,349.3	1,239.6	1,004.1
South Dakota	946.4	468.3	478.1	26.5	302.8	388.9	228.1
Tennessee	6,489.0	4,066.5	2,422.6	467.0	2,920.2	1,464.3	1,637.5
Texas	26,563.7	13,974.4	12,589.3	-	8,327.0	10,410.6	7,826.0
Utah	2,461.8	1,546.5	915.3	629.2	724.7	716.4	391.5
Vermont	1,050.5	634.5	416.1	251.6	132.9	413.6	252.4
Virginia	11,223.5	6,621.0	4,602.5	3,454.4	1,734.5	3,299.8	2,734.8
Washington	9,092.2	6,510.6	2,581.6	-	4,430.8	2,581.3	2,080.1
West Virginia	2,459.9	1,912.9	547.1	673.9	578.6	440.6	766.8
Wisconsin	9,810.9	6,407.7	3,403.2	3,024.5	1,905.8	3,455.2	1,425.5
Wyoming	957.6	582.0	375.6	-	185.9	413.4	358.2
District of Columbia	2,243.1	-	2,243.1	759.9	428.8	710.8	343.7

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Department of Commerce, Bureau of the Census.

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D31. Per Capita State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1989

State	Level of Government			Source			
	Total	State	Local	Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
Total	$1,888	$1,145	$743	$498	$454	$574	$362
Alabama	1,239	889	349	323	372	148	396
Alaska	3,922	2,675	1,247	873	129	1,257	1,663[b]
Arizona	1,840	1,142	698	313	629	600	298
Arkansas	1,191	903	288	330	383	211	268
California	2,087	1,418	669	718	526	543	300
Colorado	1,791	875	915	435	459	635	261
Connecticut	2,504	1,485	1,020	386	638	1,003	476
Delaware	2,012	1,679	332	900	-	276	836
Florida	1,636	983	653	57	604	549	426
Georgia	1,630	986	644	506	439	444	241
Hawaii	2,416	1,994	423	770	922	335	390
Idaho	1,396	997	399	413	342	386	256
Illinois	1,869	1,009	861	393	461	657	358
Indiana	1,585	1,055	529	436	461	480	207
Iowa	1,756	1,112	644	484	334	624	314
Kansas	1,717	993	724	415	399	617	286
Kentucky	1,388	1,083	305	462	280	228	417
Louisiana	1,419	906	514	233	532	241	413
Maine	1,952	1,301	650	546	423	666	316
Maryland	2,210	1,320	890	898	321	546	445
Massachusetts	2,300	1,534	766	926	352	743	278
Michigan	1,991	1,200	792	653	337	764	237
Minnesota	2,161	1,470	691	686	411	659	405
Mississippi	1,184	882	302	208	397	291	288
Missouri	1,460	908	552	413	460	318	269
Montana	1,559	903	656	399	-	679	481
Nebraska	1,682	900	781	344	357	698	282
Nevada	1,792	1,206	586	-	636	386	770
New Hampshire	1,611	554	1,057	170	-	1,058	383
New Jersey	2,432	1,357	1,075	544	408	1,056	425
New Mexico	1,553	1,237	316	279	629	180	466
New York	3,052	1,481	1,571	1,127	588	929	407
North Carolina	1,572	1,122	451	581	384	321	285
North Dakota	1,474	1,007	467	224	350	441	459
Ohio	1,693	992	701	572	360	476	285
Oklahoma	1,474	1,027	446	324	395	267	487
Oregon	1,806	917	889	668	-	795	344
Pennsylvania	1,734	1,049	685	500	339	467	427
Rhode Island	1,901	1,161	739	500	395	737	269
South Carolina	1,441	1,058	383	418	384	353	286
South Dakota	1,324	655	669	37	424	544	319
Tennessee	1,314	823	490	95	591	296	331
Texas	1,563	822	741	-	490	613	461
Utah	1,442	906	536	369	425	420	229
Vermont	1,853	1,119	734	444	234	729	445
Virginia	1,841	1,086	755	566	284	541	448
Washington	1,910	1,367	542	-	931	542	437
West Virginia	1,325	1,030	295	363	312	237	413
Wisconsin	2,016	1,317	699	621	392	710	293
Wyoming	2,016	1,225	791	-	391	870	754
District of Columbia	3,714	-	3,714	1,258	710	1,177	569

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

[b] Primarily severance tax collection.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D32. Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1989

State	Level of Government			Source			
	Total[b]	State	Local	Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
Total	100.0%	60.6%	39.4%	26.4%	24.0%	30.4%	19.2%
Alabama	100.0	71.8	28.2	26.1	30.0	11.9	32.0
Alaska	100.0	68.2	31.8	22.3	3.3	32.0	42.4
Arizona	100.0	62.1	37.9	17.0	34.2	32.6	16.2
Arkansas	100.0	75.8	24.2	27.7	32.2	17.7	22.5
California	100.0	67.9	32.1	34.4	25.2	26.0	14.4
Colorado	100.0	48.9	51.1	24.3	25.6	35.5	14.6
Connecticut	100.0	59.3	40.7	15.4	25.5	40.1	19.0
Delaware	100.0	83.5	16.5	44.7	-	13.7	41.5
Florida	100.0	60.1	39.9	3.5	36.9	33.5	26.1
Georgia	100.0	60.5	39.5	31.0	26.9	27.2	14.8
Hawaii	100.0	82.5	17.5	31.9	38.1	13.9	16.1
Idaho	100.0	71.4	28.6	29.5	24.5	27.6	18.4
Illinois	100.0	54.0	46.0	21.0	24.7	35.2	19.1
Indiana	100.0	66.6	33.4	27.5	29.1	30.3	13.0
Iowa	100.0	63.3	36.7	27.6	19.0	35.5	17.9
Kansas	100.0	57.8	42.2	24.2	23.2	35.9	16.7
Kentucky	100.0	78.0	22.0	33.3	20.2	16.4	30.1
Louisiana	100.0	63.8	36.2	16.4	37.5	17.0	29.1
Maine	100.0	66.7	33.3	28.0	21.7	34.1	16.2
Maryland	100.0	59.7	40.3	40.6	14.5	24.7	20.1
Massachusetts	100.0	66.7	33.3	40.3	15.3	32.3	12.1
Michigan	100.0	60.2	39.8	32.8	16.9	38.4	11.9
Minnesota	100.0	68.0	32.0	31.7	19.0	30.5	18.8
Mississippi	100.0	74.5	25.5	17.5	33.5	24.6	24.3
Missouri	100.0	62.2	37.8	28.3	31.5	21.8	18.4
Montana	100.0	57.9	42.1	25.6	-	43.6	30.9
Nebraska	100.0	53.5	46.5	20.5	21.2	41.5	16.8
Nevada	100.0	67.3	32.7	-	35.5	21.5	43.0
New Hampshire	100.0	34.4	65.6	10.6	-	65.7	23.8
New Jersey	100.0	55.8	44.2	22.4	16.8	43.4	17.5
New Mexico	100.0	79.7	20.3	17.9	40.5	11.6	30.0
New York	100.0	48.5	51.5	36.9	19.3	30.5	13.3
North Carolina	100.0	71.3	28.7	37.0	24.4	20.4	18.1
North Dakota	100.0	68.3	31.7	15.2	23.7	29.9	31.2
Ohio	100.0	58.6	41.4	33.8	21.3	28.1	16.8
Oklahoma	100.0	69.7	30.3	22.0	26.8	18.1	33.0
Oregon	100.0	50.8	49.2	37.0	-	44.0	19.0
Pennsylvania	100.0	60.5	39.5	28.8	19.6	27.0	24.6
Rhode Island	100.0	61.1	38.9	26.3	20.8	38.7	14.2
South Carolina	100.0	73.4	26.6	29.0	26.7	24.5	19.8
South Dakota	100.0	49.5	50.5	2.8	32.0	41.1	24.1
Tennessee	100.0	62.7	37.3	7.2	45.0	22.6	25.2
Texas	100.0	52.6	47.4	-	31.3	39.2	29.5
Utah	100.0	62.8	37.2	25.6	29.4	29.1	15.9
Vermont	100.0	60.4	39.6	24.0	12.7	39.4	24.0
Virginia	100.0	59.0	41.0	30.8	15.5	29.4	24.4
Washington	100.0	71.6	28.4	-	48.7	28.4	22.9
West Virginia	100.0	77.8	22.2	27.4	23.5	17.9	31.2
Wisconsin	100.0	65.3	34.7	30.8	19.4	35.2	14.5
Wyoming	100.0	60.8	39.2	-	19.4	43.2	37.4
District of Columbia	100.0	-	100.0	33.9	19.1	31.7	15.3

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

[b] Detail may not add to total due to rounding.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D33. State and Local Debt Outstanding, Issued, and Retired

Fiscal Years 1957-1989
($Millions)

Year	Debt Outstanding[a]			Long-Term	Long-Term
	Total[b]	Long-Term	Short-Term	Debt Issued	Debt Retired
1957	$53,039	$50,845	$2,194	$6,776	$2,716
1958	58,187	55,737	2,450	7,865	2,839
1959	64,110	61,127	2,983	8,147	3,222
1960	69,955	66,801	3,154	7,955	3,458
1961	75,023	71,540	3,483	8,081	3,696
1962	81,278	77,543	3,735	9,585	4,227
1963	85,056	81,110	3,946	8,744	4,358
1964	92,222	87,527	4,695	11,243	5,045
1965	99,512	94,204	5,309	11,249	5,040
1966	107,051	101,000	6,051	12,129	5,641
1967	113,659	106,649	7,010	12,110	5,694
1968	121,158	112,731	8,427	13,357	6,002
1969	133,548	123,466	10,083	15,453	6,538
1970	143,570	131,415	12,155	12,848	7,011
1971	158,827	143,617	15,210	19,232	7,670
1972	175,158	159,098	16,061	22,104	8,174
1973	188,485	172,605	15,879	21,804	9,013
1974	206,616	189,953	16,663	12,218	9,955
1975	219,926	200,140	19,786	21,125	10,904
1976	240,532	221,754	18,777	31,671	11,348
1977	257,532	244,147	13,385	32,342	13,219
1978	280,433	269,003	11,430	39,980	16,715
1979	304,103	292,302	11,801	42,085	27,056
1980	335,603	322,456	13,147	42,364	17,404
1981	363,892	348,330	15,562	43,819	18,929
1982	404,579	385,786	18,793	49,182	20,955
1983	454,501	435,946	18,554	72,451	26,894
1984	505,030	485,069	19,960	71,621	33,941
1985	568,442	548,859	19,583	101,164	43,509
1986	658,875	640,550	18,325	162,045	74,360
1987	718,657	702,881	15,775	131,811	82,149
1988	755,034	739,298	15,736	89,703	63,759
1989	798,355	780,392	17,964	102,158	63,757

[a] End of fiscal year.

[b] Detail may not add to total due to rounding.

Source: Department of Commerce, Bureau of the Census.

D34. State and Local Debt Outstanding, Issued, and Retired, by State

Fiscal Year 1989
($Millions)

State	Debt Outstanding[a]			Long-Term Debt Issued	Long-Term Debt Retired
	Total[b]	Long-Term	Short-Term		
Total	$798,355	$780,392	$17,964	$102,158	$63,757
Alabama	9,882	9,832	50	1,180	668
Alaska	10,479	10,479	-	983	1,577
Arizona	16,879	16,461	418	2,174	1,459
Arkansas	4,661	4,627	33	709	500
California	82,181	80,913	1,268	12,180	6,159
Colorado	11,546	11,511	35	989	853
Connecticut	12,767	12,393	373	2,409	883
Delaware	3,748	3,693	55	462	450
Florida	48,090	47,700	390	6,533	2,774
Georgia	17,140	17,002	138	2,128	1,697
Hawaii	3,857	3,812	45	518	225
Idaho	1,372	1,343	29	219	78
Illinois	29,792	29,131	661	3,926	2,120
Indiana	9,649	9,368	281	1,366	566
Iowa	5,065	4,970	95	564	336
Kansas	6,951	6,794	156	782	903
Kentucky	13,040	13,031	10	1,570	975
Louisiana	20,910	20,804	106	2,204	2,123
Maine	3,241	3,197	44	661	233
Maryland	14,782	14,638	144	2,032	1,254
Massachusetts	23,960	22,286	1,675	4,182	1,608
Michigan	19,972	19,691	281	3,134	1,933
Minnesota	17,690	17,367	322	1,817	1,507
Mississippi	4,899	4,884	15	344	426
Missouri	9,759	9,686	73	1,097	703
Montana	2,482	2,458	23	347	189
Nebraska	6,053	5,998	56	397	427
Nevada	4,198	4,186	12	641	270
New Hampshire	3,781	3,761	21	564	270
New Jersey	30,948	29,588	1,359	2,624	1,961
New Mexico	5,020	4,995	25	548	480
New York	87,004	82,325	4,679	11,758	7,540
North Carolina	14,945	14,663	281	2,246	1,471
North Dakota	1,911	1,892	19	430	258
Ohio	22,115	20,755	1,360	2,871	1,489
Oklahoma	8,034	7,996	38	1,043	1,108
Oregon	10,224	9,976	249	309	530
Pennsylvania	40,241	39,288	953	5,595	2,764
Rhode Island	4,034	3,943	91	874	390
South Carolina	9,318	9,279	39	1,301	881
South Dakota	2,332	2,325	6	519	184
Tennessee	11,712	11,418	295	1,243	883
Texas	60,977	60,355	622	5,879	5,132
Utah	9,757	9,731	26	1,443	1,211
Vermont	1,510	1,482	29	329	102
Virginia	14,147	14,050	97	2,325	937
Washington	22,001	21,852	149	1,869	1,259
West Virginia	5,585	5,577	8	470	381
Wisconsin	11,335	10,511	824	1,613	956
Wyoming	2,339	2,334	5	291	304
District of Columbia	4,041	4,040	1	487	278

[a] End of fiscal year.

[b] Detail may not add to total due to rounding.

Source: Department of Commerce, Bureau of the Census.

D36. Cash and Security Holdings of State and Local Governments by Purpose of Holding and Level of Government by State (continued)

End of Fiscal Year 1989
($Millions)

State	Total: State and Local	Total: State	Total: Local	Insurance Trust Systems: State and Local	Insurance Trust Systems: State	Insurance Trust Systems: Local	Other than Insurance Trust Systems: State and Local	Other than Insurance Trust Systems: State	Other than Insurance Trust Systems: Local
Total	$1,361,680.9	$880,993.7	$480,687.2	$684,921.6	$563,182.4	$121,739.2	$676,759.3	$317,811.3	$358,948.0
Alabama	17,594.2	12,743.7	4,850.5	9,118.5	8,473.5	645.0	8,475.7	4,270.2	4,205.5
Alaska	24,902.7	21,255.5	3,647.2	4,319.0	4,149.3	169.7	20,583.7	17,106.2	3,477.5
Arizona	21,250.6	12,336.7	8,913.9	10,793.9	10,079.4	714.4	10,456.7	2,257.2	8,199.5
Arkansas	8,577.9	6,201.6	2,376.4	3,850.2	3,728.5	121.7	4,727.7	2,473.0	2,254.6
California	201,848.4	115,246.8	86,601.6	116,036.8	86,299.5	29,737.2	85,811.6	28,947.3	56,864.4
Colorado	20,560.5	11,459.1	9,101.4	9,937.2	8,593.8	1,343.3	10,623.3	2,865.2	7,758.1
Connecticut	17,014.1	14,023.3	2,990.9	8,421.2	6,851.7	1,569.4	8,593.0	7,171.5	1,421.4
Delaware	5,409.8	4,673.7	736.0	1,783.7	1,681.8	101.9	3,626.1	2,991.9	634.2
District of Columbia	2,590.2	-	2,590.2	1,478.9	-	1,478.9	1,111.2	-	1,111.2
Florida	64,493.4	29,325.3	35,168.1	20,942.7	17,587.3	3,355.5	43,550.7	11,738.0	31,812.7
Georgia	25,289.8	14,932.1	10,357.7	13,131.6	11,786.9	1,344.7	12,158.3	3,145.3	9,013.0
Hawaii	7,012.6	6,476.1	536.5	3,648.0	3,648.0	-	3,364.6	2,828.1	536.5
Idaho	3,390.0	2,916.6	473.4	1,603.6	1,601.0	2.7	1,786.4	1,315.6	470.7
Illinois	54,284.2	30,304.6	23,979.6	27,869.5	16,752.0	11,117.5	26,414.7	13,552.6	12,862.1
Indiana	16,038.6	11,290.2	4,748.4	5,596.2	5,533.6	62.6	10,442.4	5,756.6	4,685.8
Iowa	10,846.9	6,815.1	4,031.9	5,383.8	4,756.4	627.4	5,463.2	2,058.7	3,404.5
Kansas	10,687.5	4,592.3	6,095.1	3,853.3	3,528.6	324.8	6,834.1	1,063.8	5,770.3
Kentucky	17,339.2	10,832.2	6,507.0	6,419.6	6,300.7	118.9	10,919.6	4,531.5	6,388.2
Louisiana	22,725.1	14,814.0	7,911.1	6,989.0	6,300.4	688.6	15,736.1	8,513.6	7,222.5
Maine	4,632.7	3,995.2	637.5	1,707.4	1,707.4	-	2,925.3	2,287.7	637.5
Maryland	23,208.2	14,897.6	8,310.6	13,130.2	10,339.2	2,791.1	10,078.0	4,558.4	5,519.6
Massachusetts	24,401.2	17,262.5	7,138.7	10,243.3	6,595.2	3,648.1	14,157.8	10,667.3	3,490.5
Michigan	44,517.4	28,287.1	16,230.3	25,948.8	17,983.1	7,965.7	18,568.6	10,304.0	8,264.6
Minnesota	29,599.8	15,905.3	13,694.5	12,326.8	10,478.9	1,847.9	17,273.0	5,426.4	11,846.6
Mississippi	9,025.3	6,011.2	3,014.1	4,465.9	4,443.7	22.2	4,559.4	1,567.5	2,991.9
Missouri	21,220.4	14,395.5	6,824.9	11,129.8	9,087.8	2,042.0	10,090.6	5,307.7	4,783.0
Montana	5,004.4	3,771.4	1,233.0	1,549.0	1,548.2	0.8	3,455.4	2,223.2	1,232.2

Continued

D35. Cash and Security Holdings of State and Local Governments by Purpose of Holding

End of Selected Fiscal Years 1952-1989

($Millions)

Year	Total	Insurance Trust Systems				Other Than Insurance Trust Systems			
		Total	Unemployment Compensation	Employee Retirement	Other Insurance Trust Systems	Total	Long-Term[a] Debt Offsets	Bond Funds[b]	All Other
1952	$33,959	$15,257	$7,838	$6,406	$1,014	$18,702	$3,207	c	$15,495
1957	48,482	22,678	8,480	12,825	1,373	25,804	4,167	5,374	16,263
1960	56,050	26,737	6,675	18,539	1,523	29,313	5,205	5,892	18,216
1962	63,985	30,599	5,659	23,294	1,646	33,386	5,887	7,283	20,217
1964	76,306	37,034	6,643	28,639	1,752	39,272	7,577	7,773	23,922
1965	85,036	41,215	7,541	31,814	1,860	43,821	8,261	9,764	25,795
1966	95,221	46,183	8,902	35,272	2,010	49,038	9,798	10,988	28,252
1967	102,598	51,522	10,075	39,265	2,183	51,076	8,819	11,314	30,942
1968	111,428	56,984	10,922	43,681	2,382	54,444	8,685	12,511	33,247
1969	123,177	63,340	11,925	48,876	2,539	59,837	9,098	14,278	36,461
1970	133,517	70,000	12,312	54,925	2,762	63,517	9,682	13,251	40,585
1971	142,490	75,057	10,489	61,605	2,964	67,433	10,264	16,008	41,161
1972	158,626	81,036	9,029	68,760	3,247	77,590	11,258	17,671	48,661
1973	185,590	91,761	9,830	78,448	3,482	93,829	13,855	19,450	60,524
1974	212,059	102,215	10,818	87,486	3,912	109,844	15,904	23,134	70,806
1975	222,951	109,068	6,860	98,003	4,206	113,883	18,088	22,842	72,954
1976	243,304	120,216	4,440	111,333	4,443	123,088	26,048	22,131	74,909
1977	270,621	133,818	4,968	123,638	5,213	136,803	31,933	23,492	81,378
1978	318,676	154,772	7,463	140,746	6,563	163,904	43,794	26,918	93,192
1979	362,359	179,597	11,387	159,651	8,559	182,763	43,666	33,231	105,866
1980	407,815	205,697	11,971	183,696	10,030	202,118	59,529	33,206	109,382
1981	454,393	232,169	11,649	209,862	10,658	222,224	74,514	31,649	116,062
1982	506,793	262,813	6,787	243,248	12,318	243,981	83,034	32,344	128,603
1983	585,848	305,728	4,818	287,282	13,628	280,120	101,989	38,570	139,561
1984	669,293	341,717	5,735	323,008	12,974	327,576	125,449	37,516	164,611
1985	786,769	395,228	8,653	370,551	16,024	391,540	151,937	47,584	192,019
1986	926,182	466,467	18,079	431,121	17,266	459,715	181,618	65,589	212,508
1987	1,047,766	547,143	22,510	505,520	19,113	500,623	193,010	72,236	235,377
1988	1,229,114	596,124	27,483	547,760	20,881	632,990	313,939	71,740	247,312
1989	1,360,958	684,922	34,424	627,322	23,176	676,036	334,926	75,064	266,046

[a] Comprises cash and investment assets of sinking funds and other reserve funds that are specifically held for redemption of long-term debt.
[b] Holdings in funds or accounts established to maintain the proceeds of bond issues, pending their disbursement.
[c] Unallocable; included in "all other."
Source: Department of Commerce, Bureau of the Census.

D36. Cash and Security Holdings of State and Local Governments by Purpose of Holding and Level of Government by State (continued)

End of Fiscal Year 1989

($Millions)

	Total			Insurance Trust Systems			Other than Insurance Trust Systems		
State	State and Local	State	Local	State and Local	State	Local	State and Local	State	Local
Nebraska	6,118.3	3,233.4	2,884.9	1,725.6	990.5	735.1	4,392.7	2,242.9	2,149.8
Nevada	7,627.3	5,362.1	2,265.3	3,765.7	3,765.7	-	3,861.6	1,596.4	2,265.2
New Hampshire	4,504.0	4,003.9	500.0	1,333.1	1,328.1	5.0	3,170.8	2,675.8	495.0
New Jersey	46,508.4	37,485.7	9,022.8	21,281.5	21,228.6	52.9	25,227.0	16,257.0	8,969.9
New Mexico	12,966.9	10,164.7	2,802.2	3,613.4	3,613.4	-	9,353.5	6,551.3	2,802.2
New York	149,482.5	95,627.5	53,855.0	97,695.1	64,384.7	33,310.4	51,787.4	31,242.8	20,544.6
North Carolina	27,460.9	19,863.1	7,597.7	15,461.2	15,371.0	90.2	11,999.7	4,492.1	7,507.6
North Dakota	3,368.4	2,343.6	1,024.8	934.8	870.6	64.2	2,433.6	1,473.0	960.6
Ohio	69,971.5	58,795.9	11,175.6	48,867.3	48,085.2	782.2	21,104.2	10,710.7	10,393.5
Oklahoma	13,843.5	9,227.6	4,615.9	5,107.9	4,870.3	237.6	8,735.7	4,357.3	4,378.4
Oregon	20,468.0	17,351.3	3,116.8	9,761.2	9,757.9	3.2	10,706.8	7,593.3	3,113.5
Pennsylvania	56,320.4	33,095.8	23,224.6	26,179.2	22,985.3	3,193.9	30,141.2	10,110.5	20,030.7
Rhode Island	5,814.9	5,351.7	463.1	2,413.6	2,253.0	160.6	3,401.2	3,098.7	302.4
South Carolina	15,831.3	12,367.0	3,464.3	9,492.3	9,450.5	41.8	6,339.0	2,916.5	3,422.5
South Dakota	4,053.0	3,390.3	662.7	1,322.5	1,265.1	57.4	2,730.5	2,125.2	605.3
Tennessee	18,479.9	10,672.8	7,807.2	9,561.5	7,643.4	1,918.1	8,918.4	3,029.4	5,889.0
Texas	82,736.5	44,906.0	37,830.5	30,488.8	26,457.7	4,031.2	52,247.6	18,448.3	33,799.4
Utah	8,462.7	5,353.2	3,109.5	3,079.4	3,079.4	-	5,383.3	2,273.8	3,109.5
Vermont	2,086.9	1,871.7	215.2	811.0	781.3	29.7	1,275.9	1,090.4	185.5
Virginia	26,193.4	17,410.0	8,783.4	12,020.0	9,660.5	2,359.5	14,173.4	7,749.5	6,423.9
Washington	26,519.9	19,868.7	6,651.2	17,018.0	16,313.9	704.1	9,502.0	3,554.9	5,947.1
West Virginia	7,573.8	4,595.9	2,977.9	2,351.2	2,279.2	72.0	5,222.7	2,316.7	2,905.9
Wisconsin	25,467.9	19,221.0	6,246.9	17,620.1	15,590.3	2,029.8	7,847.9	3,630.8	4,217.1
Wyoming	6,354.9	4,666.1	1,688.9	1,339.0	1,320.5	18.4	5,016.0	3,345.6	1,670.4

Source: Department of Commerce, Bureau of the Census.

D37. New State and Local Security Issues by Type and Use of Proceeds

Calender Years 1982-1990

($Millions)

Type or Use	1982	1983	1984	1985	1986	1987	1988	1989	1990
All issues, new and refunding, total[a]	$79,138	$86,421	$106,641	$214,189	$147,011	$102,407	$114,522	$113,646	$120,339
Type of Issue									
General obligation	21,094	21,566	26,485	52,622	46,346	30,589	30,312	35,774	39,610
Revenue	58,044	64,855	80,156	161,567	100,664	71,818	84,210	77,873	81,295
Type of Issuer									
State	8,438	7,140	9,129	13,004	14,474	10,102	8,830	11,819	15,149
Special district and statutory authority[b]	45,060	51,297	63,550	134,363	89,997	65,460	74,409	71,022	72,661
Municipalities, counties, townships, school districts	25,640	27,984	33,962	78,754	42,541	26,845	31,193	30,805	32,510
Issues for new capital, total	74,804	72,441	94,050	156,050	83,492	56,789	79,665	84,062	103,235
Use of Proceeds									
Education	6,482	8,099	7,553	16,658	12,307	9,524	15,021	15,133	17,042
Transportation	6,256	4,387	7,552	12,070	7,246	3,677	6,825	6,870	11,650
Utilities and conservation	14,259	13,588	17,844	26,852	14,595	7,912	8,496	11,427	11,739
Social welfare	26,635	26,910	29,928	63,181	11,353	11,106	19,027	16,703	23,099
Industrial aid	8,349	7,821	15,415	12,892	6,190	7,474	5,624	5,036	6,117
Other purposes	12,822	11,637	15,758	24,398	31,802	18,020	24,672	28,894	34,607

[a] Par amounts of long-term issues based on date of sale.

[b] Includes school districts beginning April 1986.

Source: Federal Reserve Bulletin, August 1991.

D38. State and Municipal Bond Election Results

Calendar Years 1947-1990

Year	Amount ($Millions)		Percent of Total	
	Approved	Defeated	Approved	Defeated
1947	$1,870.0	$165.0	92%	8%
1948	1,449.7	657.5	69	31
1949	2,217.3	413.3	84	16
1950	1,537.5	498.0	76	24
1951	2,249.6	301.2	88	12
1952	2,284.0	458.3	84	16
1953	1,851.6	388.8	83	17
1954	2,781.9	544.2	84	16
1955	2,885.7	1,524.5	65	35
1956	4,642.5	665.7	87	13
1957	2,733.4	806.8	77	23
1958	3,728.5	1,263.8	75	25
1959	2,752.9	1,087.6	72	28
1960	5,917.0	1,007.9	85	15
1961	2,544.3	1,263.6	67	33
1962	4,263.6	1,850.4	70	30
1963	3,626.9	2,156.8	63	37
1964	5,715.4	1,582.9	78	22
1965	5,611.7	2,095.5	73	27
1966	6,515.8	1,944.8	77	23
1967	7,365.2	2,549.7	74	26
1968	8,686.1	7,549.9	54	46
1969	4,286.5	6,534.0	40	60
1970	5,366.4	3,194.0	63	37
1971	3,142.8	5,862.4	35	65
1972	7,875.5	4,445.9	64	36
1973	6,306.0	5,800.8	52	48
1974	8,021.4	4,865.4	62	38
1975	3,392.3	8,184.2	29	71
1976	5,087.0	3,574.5	59	41
1977	6,092.0	2,929.1	67	33
1978	8,421.3	4,842.3	64	36
1979	6,148.1	2,518.8	71	29
1980	6,279.6	2,560.7	71	29
1981	5,029.2	3,765.9	57	42
1982	8,885.2	1,797.2	83	17
1983	7,162.2	4,557.3	61	39
1984	10,628.4	2,490.2	81	19
1985	9,156.0	1,846.0	83	17
1986	13,371.6	2,804.4	83	17
1987	8,484.9	3,094.4	73	27
1988	21,126.5	5,048.1	81	19
1989	11,704.7	3,417.2	77	23
1990	14,590.8	9,263.1	61	39

Source: The Bond Buyer.

D39. Income and Expenditure of All Public and Private Institutions of Higher Education[a]

Selected School Years 1953-54 to 1985-86[b]

(\$Millions)

Item	Public and Private Institutions			Publicly Controlled Institutions		
	1953-54	1975-76	1985-86	1953-54	1975-76	1985-86
Total current income	$2,966.3	$39,703.2	$100,437.6	$1,651.4	$26,834.9	$65,004.6
From public sources	1,259.3	20,355.1	45,160.8	1,033.1	17,463.9	38,398.8
Federal	419.5	6,477.2	12,704.8	217.0	4,001.1	6,852.4
State	751.6	12,280.9	29,911.5	729.7	11,963.3	29,220.6
Local	88.2	1,617.0	2,544.5	86.4	1,499.5	2,325.8
Student fees and tuition	554.2	8,171.9	23,116.6	148.1	3,477.6	9,439.2
Endowment income	127.5	687.5	2,275.9	14.7	97.0	398.6
Private gifts and grants	191.3	1,917.0	5,410.9	38.6	616.4	2,109.8
Sales and services	775.2	7,687.4	21,274.2	390.5	4,686.2	12,990.7
Educational activities	165.5	645.4	2,373.5	93.8	423.3	1,596.9
Auxiliary enterprises	576.8	4,547.6	10,674.1	286.3	2,889.5	6,684.8
Hospitals	c	2,494.3	8,226.6	c	1,373.4	4,708.9
Other	32.9	-	-	10.4	-	-
Miscellaneous	58.8	884.3	3,199.2	26.6	493.8	1,667.6
Total current expenditures	2,902.5	38,903.2	97,535.7	1,597.5	26,184.0	63,193.9
Current general expenses	2,363.1	30,598.7	76,128.0	1,324.9	21,283.0	50,873.0
Instruction	966.8	13,094.9	31,032.1	555.5	9,516.0	21,880.8
Research	374.9	3,287.4	8,437.4	203.2	2,154.4	5,705.1
Administration	290.5	3,615.4	9,350.8	124.2	2,364.8	5,667.1
Libraries	73.4	1,223.7	2,551.3	39.2	824.7	1,685.1
Extension and public service	114.7	1,238.6	3,119.5	108.3	1,035.7	2,515.7
Plant operation and maintenance	280.0	3,083.0	7,605.2	156.8	2,158.4	5,177.3
Scholarships and fellowships	74.8	1,635.9	4,160.2	25.1	798.5	1,575.9
Other	186.0	3,419.8	9,871.5	112.6	2,430.5	6,666.0
Other current expenses	539.3	8,304.4	21,407.8	272.4	4,900.9	12,320.9
Auxiliary enterprises	539.3	4,476.8	10,528.3	227.4	2,828.1	6,830.2
Hospitals	c	2,695.6	8,692.1	c	1,609.7	5,358.7
Other	-	1,132.0	2,187.4	-	463.1	132.0

[a] Includes junior colleges.

[b] Data for 1953-54 include Alaska, Canal Zone, Guam, Hawaii, Puerto Rico, and the Virgin Islands; 1973-74 and 1985-86 data are for 50 states and the District of Columbia.

[c] Included in miscellaneous general income and expenditures.

Source: Department of Education, National Center for Education Statistics.

D40. Higher Education Enrollments and College-Age Population

School Years 1963-64 to 2001-2002, Actual and Projected[a]

(Thousands)

School Year	College-Age Population[b] (Age 18-24)	Fall Enrollment In Institutions of Higher Education		
		Total	Publicly Controlled	Privately Controlled
1963-64	18,268	4,766	3,066	1,700
1964-65	18,783	5,280	3,468	1,812
1965-66	20,293	5,921	3,970	1,951
1966-67	21,376	6,390	4,349	2,041
1967-68	22,327	6,912	4,816	2,096
1968-69	22,883	7,513	5,431	2,082
1969-70	23,723	8,005	5,897	2,108
1970-71	24,712	8,581	6,428	2,153
1971-72	25,874	8,949	6,804	2,144
1972-73	26,076	9,215	7,071	2,144
1973-74	26,635	9,602	7,420	2,183
1974-75	27,233	10,224	7,989	2,235
1975-76	28,005	11,185	8,835	2,350
1976-77	28,645	11,012	8,653	2,359
1977-78	29,174	11,286	8,847	2,437
1978-79	29,622	11,260	8,784	2,475
1979-80	30,048	11,570	9,037	2,533
1980-81	30,350	12,097	9,457	2,640
1981-82	30,428	12,372	9,647	2,725
1982-83	30,283	12,426	9,696	2,730
1983-84	29,943	12,465	9,683	2,782
1984-85	29,391	12,242	9,477	2,765
1985-86	28,749	12,247	9,479	2,768
1986-87	27,968	12,504	9,714	2,790
1987-88	27,334	12,767	9,973	2,793
1988-89	26,888	13,043	10,156	2,887
1989-90	26,591	13,419	10,430	2,989
1990-91	26,140	13,839	10,757	3,082
1991-92	25,700	13,982	10,869	3,113
1992-93	25,271	14,023	10,902	3,121
1993-94	24,992	14,075	10,944	3,131
1994-95	24,601	14,127	10,990	3,137
1995-96	24,281	14,271	11,108	3,163
1996-97	23,915	14,427	11,230	3,197
1997-98	23,954	14,632	11,390	3,242
1998-99	24,301	14,874	11,578	3,296
1999-2000	24,783	15,116	11,766	3,350
2000-2001	25,231	15,334	11,935	3,399
2001-2002	25,747	15,516	12,074	3,442

[a] Beginning 1989-90 data are projected.

[b] As of July 1 preceding the school year; data include armed forces overseas.

Source: Department of Education, National Center for Education Statistics; Department of Commerce, Bureau of the Census.

D41. Capital Outlays of State and Local Governments by Major Function

Selected Fiscal Years 1952-1989

($Millions)

Year	Total[a]	Local Schools	Institutions of Higher Education	Highways	Health and Hospitals	Sewerage	Housing and Urban Development	Parks and Recreation[b]	Utilities[b,c]
1952	$7,436	$1,421	$266	$2,700	$387	$442	$629	$63	$677
1962	16,791	3,026	949	6,978	407	886	781	269	1,481
1964	19,087	3,042	1,465	7,959	418	1,095	729	332	1,631
1965	20,535	3,287	1,445	8,324	494	1,107	794	360	2,190
1966	22,330	3,879	1,854	8,598	550	1,202	913	378	2,099
1967	24,233	3,966	2,436	9,444	610	1,069	933	418	1,972
1968	25,731	3,967	2,574	9,716	736	1,107	1,024	451	2,246
1969	28,240	4,479	2,646	10,273	761	1,207	1,238	581	2,551
1970	29,650	4,658	2,705	10,782	790	1,385	1,319	684	2,437
1971	33,137	4,845	2,926	11,888	1,046	1,744	1,635	747	2,656
1972	34,627	4,833	2,980	12,340	1,206	2,202	1,665	773	3,017
1973	35,272	4,856	2,731	11,459	1,065	2,428	1,911	863	3,656
1974	38,084	5,108	2,812	12,152	1,374	2,640	2,037	1,080	3,994
1975	44,824	6,532	2,834	13,646	1,781	3,569	1,821	1,261	4,846
1976	46,531	6,547	3,007	14,209	1,843	3,955	1,398	1,314	5,355
1977	45,154	5,681	2,813	12,554	2,150	4,680	1,324	1,612	6,952
1978	44,769	5,709	2,593	12,898	1,878	4,366	1,439	1,552	6,597
1979	53,196	6,370	2,781	15,567	1,984	5,619	1,685	1,791	8,357
1980	62,894	7,362	2,972	19,133	2,443	6,272	2,248	2,023	9,933
1981	67,596	7,441	3,474	19,334	2,559	6,911	2,689	2,072	11,562
1982	66,802	6,864	3,896	18,178	2,503	5,922	3,259	2,029	12,484
1983	67,984	7,200	3,403	18,627	2,710	5,806	2,921	2,100	12,870
1984	70,748	7,258	3,855	20,366	2,380	5,664	3,104	1,962	12,599
1985	79,390	8,848	4,629	23,900	2,745	5,926	3,212	2,196	13,435
1986	90,457	10,274	5,217	26,807	2,817	6,461	3,516	2,554	15,340
1987	98,277	11,633	6,169	28,280	3,056	7,306	3,520	2,835	15,392
1988	104,313	12,132	6,397	31,635	3,436	8,300	3,619	2,838	14,782
1989	111,944	15,003	6,851	32,754	3,445	8,343	3,765	3,350	15,371

[a] Includes functions not shown separately.

[b] Prior to 1977 data apply to local governments only; state governments included beginning 1977.

[c] Electric power, water supply, transit, and gas supply.

Source: Department of Commerce, Bureau of the Census.

D42. Capital Outlay of State and Local Governments by Major Function and State

Fiscal Year 1989

($Millions)

State	Total[a]	Local Schools	Institutions of Higher Learning	Highways	Health and Hospitals	Sewerage and Sanitation	Water Supply Systems	Other Utility Systems[b]
Total	$111,944.0	$15,003.4	$6,851.1	$32,754.5	$3,444.9	$10,007.3	$6,372.1	$8,998.7
Alabama	1,421.1	242.7	138.2	441.1	102.5	116.2	77.1	36.0
Alaska	713.0	105.2	25.3	259.3	3.8	19.3	21.3	45.1
Arizona	2,830.4	516.1	98.3	1,003.7	21.7	152.2	109.9	382.4
Arkansas	610.8	162.7	21.5	208.9	20.3	46.8	41.3	7.3
California	11,798.4	1,530.6	619.8	1,722.4	399.5	1,079.6	1,260.7	1,028.3
Colorado	1,725.4	213.5	87.3	532.9	50.9	118.2	177.5	94.6
Connecticut	1,978.4	237.4	34.9	768.6	21.6	382.3	51.0	88.9
Delaware	322.6	19.0	12.2	154.8	3.3	22.6	5.9	13.1
Florida	7,356.8	1,121.1	348.6	1,771.7	200.6	563.3	752.4	601.0
Georgia	3,408.8	555.0	195.0	877.9	229.7	219.6	263.7	277.0
Hawaii	750.2	78.7	43.2	103.9	26.5	86.2	47.9	9.4
Idaho	440.9	51.7	29.8	214.8	8.9	18.9	5.1	18.3
Illinois	4,213.1	553.9	306.5	1,621.4	39.5	366.9	99.5	87.2
Indiana	1,902.1	387.5	220.1	564.7	55.3	176.7	37.4	48.8
Iowa	1,259.3	115.7	116.0	537.3	69.1	186.3	33.7	51.1
Kansas	926.3	116.5	91.1	382.1	21.2	27.4	68.8	33.2
Kentucky	1,495.4	107.5	109.5	704.9	47.1	77.0	81.3	33.5
Louisiana	1,444.3	160.4	61.8	557.3	30.1	198.2	52.0	43.1
Maine	499.2	95.9	16.5	138.9	3.1	52.1	20.3	0.7
Maryland	2,495.8	272.5	83.8	946.0	23.5	175.0	80.7	75.1
Massachusetts	2,803.0	228.7	140.9	575.4	63.0	388.9	116.3	426.1
Michigan	3,121.8	462.4	481.4	764.9	111.4	161.2	128.2	27.4
Minnesota	2,479.9	365.9	141.1	973.0	36.7	190.3	54.5	33.5
Mississippi	800.3	132.0	60.7	285.7	39.3	44.7	33.2	12.1
Missouri	1,651.1	319.9	78.3	576.2	52.3	167.2	63.1	50.5
Montana	297.5	28.9	11.2	175.6	2.5	6.3	5.9	c
Nebraska	833.8	78.2	59.4	301.9	36.3	36.2	16.3	205.1
Nevada	668.1	94.5	35.0	222.1	9.1	21.4	34.6	3.2
New Hampshire	463.7	111.4	9.9	150.8	10.6	30.5	11.3	1.1
New Jersey	3,620.1	395.1	303.8	1,323.6	71.3	436.4	134.5	203.9
New Mexico	759.9	96.3	40.7	352.2	12.8	40.2	22.7	23.5
New York	11,199.1	1,037.0	290.2	2,349.7	473.1	1,203.5	383.3	2,370.5
North Carolina	2,614.5	403.7	267.5	606.8	116.6	89.1	295.5	111.5
North Dakota	281.6	44.1	19.3	136.3	2.0	10.0	9.1	0.9
Ohio	3,740.8	399.8	332.5	1,035.9	149.0	537.2	148.8	235.9
Oklahoma	1,156.1	226.5	66.3	412.1	31.9	115.4	58.8	35.9
Oregon	1,105.7	79.9	106.8	361.5	27.3	89.2	43.7	76.5
Pennsylvania	3,886.4	778.7	176.5	1,360.4	48.2	276.3	130.0	217.2
Rhode Island	365.8	21.3	12.7	166.9	11.3	51.6	10.5	6.4
South Carolina	1,423.6	260.9	66.5	362.4	73.4	98.2	113.5	110.1
South Dakota	299.0	34.6	16.9	140.5	2.0	6.6	51.6	2.7
Tennessee	2,329.5	167.7	196.5	703.2	108.4	189.3	141.4	244.9
Texas	8,481.2	1,145.1	575.2	2,716.1	288.6	801.8	657.3	806.9
Utah	847.8	69.9	85.0	295.8	17.1	46.2	63.7	74.3
Vermont	193.2	30.6	18.4	77.6	0.7	16.1	7.2	5.9
Virginia	3,191.7	489.6	225.6	1,133.8	114.9	307.5	154.9	47.2
Washington	2,575.8	552.0	173.0	565.8	71.0	186.8	85.6	367.8
West Virginia	406.4	79.8	26.9	185.8	6.4	19.0	18.5	0.9
Wisconsin	1,752.6	141.5	148.9	688.1	33.9	305.0	29.0	23.8
Wyoming	374.4	36.1	19.1	157.5	26.1	39.9	30.2	1.6
District of Columbia	627.2	48.1	6.6	84.7	10.4	30.4	31.5	297.5

[a] Includes amounts for categories not shown.

[b] Electric, gas supply, and transit systems.

[c] Less than 0.1.

Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

D43. Public Assistance Payments by Type of Program[a]

All Governments
Calendar Years 1936-1989[b]
($Millions)

Year	Total Money and Medical Payments	Money Payments[c]						Medical Vendor Payments[d]
		Total Money Payments	Old-Age Assistance[e]	Aid to the Blind[e]	Aid to the Permanently and Totally Disabled[e,f]	Aid to Families with Dependent Children	General Assistance	
1936	$655.1	$655.1	$155.5	$12.8	-	$49.7	$437.1	-
1937	802.9	802.9	309.6	16.2	-	70.5	406.7	-
1938	987.0	987.0	394.9	19.0	-	97.6	475.6	-
1939	1,050.8	1,050.8	433.5	20.4	-	114.8	482.1	-
1940	1,020.1	1,020.1	475.7	21.8	-	133.8	392.2	-
1941	989.4	989.4	540.1	22.9	-	153.3	273.2	-
1942	956.8	956.8	593.4	24.6	-	158.4	180.4	-
1943	926.3	926.3	650.0	25.0	-	140.4	110.9	-
1944	940.4	940.4	690.7	25.3	-	135.1	89.3	-
1945	987.9	987.9	726.6	26.4	-	149.6	86.3	-
1946	1,179.3	1,179.3	819.8	30.7	-	208.4	120.4	-
1947	1,480.8	1,480.8	986.4	36.2	-	294.0	164.2	-
1948	1,730.7	1,730.7	1,128.2	41.3	-	362.8	198.5	-
1949	2,175.0	2,175.0	1,372.9	48.4	-	472.4	281.3	-
1950	2,354.5	2,354.5	1,461.6	52.7	$8.0	551.7	292.8	-
1951	2,382.8	2,279.6	1,427.6	54.5	54.3	548.8	194.5	$103.2
1952	2,451.0	2,311.5	1,462.9	59.5	81.5	538.0	169.5	139.5
1953	2,539.9	2,374.2	1,513.3	63.6	102.0	544.0	151.3	165.7
1954	2,642.7	2,451.8	1,497.6	65.2	119.8	573.1	196.0	190.9
1955	2,748.1	2,516.6	1,490.4	68.0	136.2	617.8	214.0	231.5
1956	2,853.1	2,584.2	1,529.0	72.9	150.1	634.9	197.2	268.9
1957	3,090.3	2,788.2	1,609.4	78.7	172.2	716.9	211.1	302.1
1958	3,426.5	3,068.7	1,647.4	81.5	196.6	839.9	303.3	357.8
1959	3,657.7	3,200.8	1,620.7	83.6	217.3	937.2	342.0	456.9
1960	3,798.9	3,276.7	1,629.5	86.2	237.4	1,000.8	322.5	522.2
1961	4,115.2	3,426.9	1,571.3	84.7	256.9	1,156.8	356.0	688.3
1962	4,456.1	3,531.1	1,571.2	84.0	282.7	1,298.8	292.7	925.0
1963	4,731.3	3,666.6	1,615.0	86.3	318.9	1,365.9	279.6	1,064.7
1964	5,097.9	3,842.8	1,613.0	86.6	357.9	1,510.4	272.7	1,255.1
1965	6,134.9	4,022.9	1,600.7	85.1	417.7	1,660.2	259.2	2,112.0
1966	7,066.9	4,334.4	1,633.7	85.6	487.3	1,863.9	263.9	2,732.5
1967	8,591.8	4,956.6	1,702.1	87.7	574.6	2,266.4	325.8	3,635.2
1968	10,311.4	5,694.6	1,676.6	88.9	658.6	2,849.3	421.2	4,616.8
1969	12,168.8	6,668.8	1,752.7	92.2	788.1	3,563.4	472.4	5,500.0
1970	14,752.7	8,431.9	1,862.4	98.3	999.9	4,853.0	618.3	6,320.8
1971	18,198.5	10,143.4	1,888.9	100.8	1,189.6	6,203.5	760.6	8,055.1
1972	20,141.7	11,022.6	1,876.8	105.5	1,390.5	6,909.3	740.5	9,119.1
1973	21,707.0	11,358.0	1,743.5	104.4	1,609.6	7,212.0	688.5	10,349.0
1974	21,367.2	8,748.7	4.7	.1	2.9	7,916.6	825.4	12,619.5
1975	25,454.9	10,356.9	4.6	.1	3.0	9,211.0	1,138.2	15,098.0
1976	28,228.4	11,376.4	4.8	.1	3.1	10,140.5	1,227.9	16,852.0
1977	30,707.8	11,849.8	4.9	.1	3.4	10,603.8	1,237.6	18,858.0
1978	33,062.8	11,944.8	5.1	.1	3.8	10,730.4	1,206.4	21,118.0
1979	36,658.3	12,318.3	9.4	.2	9.1	11,068.8	1,230.7	24,340.0
1980	42,062.2	13,935.2	8.9	.1	8.7	12,475.2	1,442.3	28,127.0
1981	45,256.1	13,001.1	9.4	.2	10.4	12,981.1	n.a.	32,255.0
1982	47,773.9	12,895.9	8.0	.1	9.9	12,877.9	n.a.	34,878.0
1983	51,533.0	13,856.0	7.9	.1	9.8	13,837.2	n.a.	37,677.0
1984	54,958.7	14,522.7	7.8	.1	10.1	14,503.7	n.a.	40,436.0
1985	59,714.7	15,213.9	7.6	.1	10.4	15,195.8	n.a.	44,501.0
1986	64,151.7	16,051.7	7.5	.1	11.0	16,033.1	n.a.	48,100.0
1987	70,585.8	16,390.8	7.4	.1	10.8	16,372.5	n.a.	54,195.0
1988	75,030.3	16,845.3	7.4	.1	11.0	16,826.8	n.a.	58,185.0
1989	83,392.9	17,484.9	7.3	.1	11.6	17,465.9	n.a.	65,908.0

[a] Does not include insurance programs; also excludes expenditures for administration, services, and training.

[b] Data include Guam beginning July 1959, Puerto Rico and Virgin Islands beginning October 1950, Alaska and Hawaii beginning 1943.

[c] Includes payments under programs not shown separately; emergency assistance payments beginning 1968; and, for 1968 through 1971, payments for institutional services in intermediate-care facilities.

[d] Includes payments under categorical programs and general assistance. Except for general assistance, these programs were initiated in October 1950. Also includes payments under medical assistance for the aged, initiated in October 1960 (terminated in 1969), and medical assistance, initiated in 1966. Beginning 1972, includes institutional services in intermediate-care facilities, previously included under money payments. Data for 1980 and thereafter are not strictly comparable to prior years.

[e] Superseded by supplemental security income program, beginning January 1974. Data for 1974 and thereafter are for Guam, Puerto Rico, and the Virgin Islands.

[f] Program initiated in October 1950.

Source: Department of Health and Human Services; Social Security Administration and Health Care Financing Administration.

D44. Benefit Payments Under Major Public Assistance Programs by Program and State

Selected Calendar Years 1975-1989

($Millions)

	Aid for Families with Dependent Children (AFDC)						Medical Assistance					
	1975	1980	1985	1987	1988	1989	1975	1980	1985	1987	1988	1989
Total[a]	$9,211	$12,476	$15,196	$16,373	$16,827	$17,466	$12,292	$23,311	$37,522	$45,096	$48,710	$54,500
Alabama	69	84	70	64	62	61	131	263	375	396	444	509
Alaska	13	27	42	51	54	55	9	28	66	77	96	124
Arizona	32	40	66	96	107	122	-	-	-	-	-	-
Arkansas	50	51	43	50	54	55	93	235	358	410	432	491
California	1,349	2,328	3,427	3,916	4,177	4,553	1,491	2,728	4,045	4,816	5,226	5,496
Colorado	75	81	100	119	127	133	98	182	318	409	464	452
Connecticut	130	209	223	220	221	252	161	360	596	748	837	1,027
Delaware	22	32	26	24	24	26	16	46	71	90	101	110
Florida	118	203	249	300	324	371	173	392	943	1,178	1,493	1,912
Georgia	136	138	200	245	276	295	256	482	760	901	1,106	1,226
Hawaii	60	91	77	86	82	92	37	109	140	139	155	169
Idaho	18	24	19	20	19	19	24	52	78	89	123	134
Illinois	773	722	881	860	801	789	682	1,192	1,863	1,745	1,857	2,100
Indiana	106	139	153	153	166	163	172	354	747	924	1,036	1,167
Iowa	96	144	160	164	152	149	82	230	360	422	472	522
Kansas	61	87	86	96	99	107	102	197	256	282	338	380
Kentucky	119	136	138	137	148	161	100	296	540	606	689	810
Louisiana	98	124	166	176	183	186	143	415	726	824	775	1,036
Maine	48	60	81	82	80	80	60	131	232	303	324	371
Maryland	144	214	244	249	263	272	187	322	564	766	843	936
Massachusetts	415	510	426	526	566	600	494	1,009	1,433	1,844	2,043	2,393
Michigan	656	1,063	1,194	1,213	1,227	1,223	623	1,072	1,517	1,823	1,806	1,954
Minnesota	134	207	309	333	342	343	256	590	1,001	1,097	1,098	1,105
Mississippi	32	61	64	82	86	85	94	211	274	363	414	474
Missouri	130	182	196	213	215	223	99	296	526	619	686	781
Montana	13	19	33	41	41	40	29	62	96	122	136	156
Nebraska	27	42	59	58	56	57	64	109	187	216	227	256
Nevada	9	11	13	17	21	25	16	46	66	86	95	106
New Hampshire	24	27	20	19	22	26	28	72	118	142	166	183
New Jersey	437	560	499	479	451	441	368	756	1,146	1,586	1,718	1,920
New Mexico	32	42	51	57	56	56	29	70	146	183	217	236
New York	1,448	1,623	2,029	2,088	2,180	2,146	2,966	4,543	7,588	8,841	9,209	10,191
North Carolina	121	156	167	193	212	225	183	401	647	826	957	1,166
North Dakota	12	16	19	21	22	24	23	47	117	166	161	178
Ohio	406	561	773	812	801	837	368	809	1,767	2,377	2,359	2,606
Oklahoma	67	92	91	114	121	125	141	265	460	502	581	636
Oregon	97	147	111	121	131	139	74	179	239	254	331	409
Pennsylvania	610	771	751	742	751	743	709	1,068	1,797	2,077	2,250	2,458
Rhode Island	47	72	75	81	82	88	72	160	250	296	332	374
South Carolina	46	72	95	100	90	93	76	258	309	422	456	556
South Dakota	20	19	18	21	21	22	22	56	94	116	124	143
Tennessee	85	85	92	119	130	146	123	390	578	811	890	972
Texas	146	134	241	328	360	377	461	961	1,414	1,767	1,944	2,226
Utah	34	48	52	61	61	64	31	80	110	152	166	201
Vermont	21	32	38	41	40	43	31	59	89	103	113	133
Virginia	136	160	173	172	169	169	160	369	547	682	756	822
Washington	138	251	340	399	406	424	176	329	584	759	852	962
West Virginia	44	60	94	109	108	109	29	104	173	244	283	324
Wisconsin	193	353	508	564	486	447	361	667	942	1,004	985	1,119
Wyoming	5	9	14	18	19	18	5	14	28	45	33	56
District of Columbia	92	92	76	77	76	79	94	168	312	358	360	244

[a] Includes amounts for Puerto Rico, Guam, and Virgin Islands not shown separately.

Source: Department of Health and Human Services.

D45. Revenue, Expenditures, and Debt on Public Highways and Toll Roads

Selected Calendar Years 1954-1990[a]

($Millions)

Item	1954	1959	1965	1987	1988	1990
A. Current Revenue Collections						
Total current revenue	$5,565	$9,168	$13,368	$61,757	$64,593	$68,569
Federal government	700	2,428	6,079	14,466	15,474	16,535
Highway user taxes	-	2,245	3,779	11,980	13,168	14,120
All other	700	183	300	2,486	2,306	2,415
State agencies and D.C.	3,518	5,007	7,037	30,861	31,919	33,842
Highway user taxes	3,244	4,428	6,076	24,335	25,034	26,355
Tolls	167	396	607	2,261	2,344	2,500
All other	107	183	354	4,265	4,541	4,987
Counties and townships	584	743	898	6,480	6,544	6,837
Property taxes and assessments	420	512	571	2,350	2,342	2,140
General revenue and all other	150	211	308	4,065	4,145	4,630
Tolls	14	20	19	65	57	67
Municipalities	763	990	354	9,950	10,656	11,355
Property taxes and assessments	222	389	528	1,600	1,950	2,400
General revenue and all other	498	547	749	7,750	8,516	8,515
Tolls	43	54	77	600	190	440
B. Expenditures by Road Systems						
Total expenditures	6,580	10,277	13,456	63,579	66,044	67,718
Capital outlay	4,110	6,657	8,368	31,063	32,982	33,335
State highways	3,020	5,162	6,293	21,222	23,117	23,036
Toll facilities only	n.a.	n.a.	214	n.a.	n.a.	n.a.
Local roads and streets	1,015	1,392	1,677	9,370	9,362	9,785
Toll facilities only	n.a.	n.a.	15	n.a.	n.a.	n.a.
Not classified by systems[b]	75	103	169	471	503	514
Maintenance	1,804	2,481	3,289	18,993	18,969	19,679
State highways	659	914	1,328	7,179	7,596	7,798
Local roads and streets	1,138	1,542	1,943	11,663	11,215	11,724
Not classified by systems[b]	7	25	18	151	158	157
Administrative, research, and public safety	437	760	1,275	10,807	11,266	11,833
Interest on debt	229	379	524	2,716	2,827	2,871
C. Long Term Obligations Issued, Redeemed, and Outstanding						
Obligations issued[c]	2,684	1,158	1,070	3,802	4,261	5,096
State	2,317	669	586	1,927	2,384	3,096
County and other local rural units	94	153	169	451	567	650
Municipal	273	336	315	1,424	1,310	1,350
Obligations redeemed[c]	433	610	855	2,685	2,735	3,471
State	168	308	459	1,625	1,396	2,063
County and other local rural units	109	92	123	349	353	375
Municipal	156	210	273	711	986	1,033
Obligations outstanding, end of year	8,905	12,576	15,316	36,565	38,091	39,716
State	6,164	9,004	10,905	22,363	23,351	24,384
County and other local rural units	911	1,186	1,363	5,254	5,468	5,743
Municipal	1,830	2,386	3,048	8,948	9,272	9,589

[a] Data prior to 1965 are not strictly comparable. Federal and state data are for calendar years; local data are for varying fiscal years.

[b] In 1954, includes data for Alaska, Hawaii, and Puerto Rico; thereafter, Puerto Rico only.

[c] Refunding issues and redemptions by refunding are excluded.

Source: Department of Transportation, Federal Highway Administration.

D46. Full-Time Equivalent Employment of State and Local Governments Per 10,000 Population by Function and State

October, 1989

State	All Functions[a]	Higher Education	Elementary/ Secondary School Education	Hospitals	Police Highways	Fire Protection	Protection	Correction
Total	512.5	59.3	190.4	42.4	21.8	27.4	10.0	18.9
Alabama	529.3	67.6	188.4	68.5	26.3	24.0	9.9	13.1
Alaska	813.2	68.3	264.4	10.6	88.6	29.1	10.4	25.0
Arizona	508.8	70.5	185.6	15.8	19.5	29.9	9.2	25.1
Arkansas	488.5	53.7	207.8	34.0	29.5	19.8	7.5	11.9
California	473.2	57.5	155.0	37.5	13.5	28.1	10.4	21.3
Colorado	536.6	85.0	192.9	40.9	22.9	26.6	9.6	15.4
Connecticut	486.8	41.3	190.5	41.2	25.2	28.7	12.9	15.7
Delaware	533.2	97.2	167.0	33.3	28.0	26.8	3.9	23.7
Florida	496.6	42.4	183.6	39.4	18.7	32.2	12.6	28.5
Georgia	575.4	47.6	215.1	85.7	20.9	27.6	12.3	22.9
Hawaii	525.4	62.0	174.6	24.4	16.7	27.7	13.6	13.4
Idaho	518.6	75.7	206.8	36.5	29.9	24.6	6.2	11.4
Illinois	461.6	56.0	167.9	26.8	16.2	32.6	11.3	14.9
Indiana	489.7	66.8	196.1	50.6	19.7	22.3	9.4	12.9
Iowa	575.1	112.1	213.9	62.0	29.6	20.5	6.0	9.5
Kansas	598.5	87.1	229.6	58.4	34.5	26.4	9.2	15.5
Kentucky	493.8	76.5	196.9	23.3	23.6	19.2	6.8	13.9
Louisiana	534.7	57.9	209.7	63.1	22.8	26.3	8.6	19.3
Maine	524.3	49.0	240.5	25.4	35.7	22.3	10.1	12.2
Maryland	512.7	65.9	174.0	18.6	23.6	30.5	12.7	22.8
Massachusetts	494.7	37.6	181.8	51.3	18.8	30.1	21.9	12.7
Michigan	457.8	70.4	188.2	31.2	13.1	22.0	6.5	18.4
Minnesota	515.6	75.1	188.2	43.5	28.4	20.1	5.0	10.6
Mississippi	566.4	71.3	221.2	85.9	29.3	20.5	8.3	13.2
Missouri	464.9	48.4	183.5	42.3	23.9	27.4	9.0	16.2
Montana	611.3	65.0	281.6	25.7	38.3	23.5	5.4	13.5
Nebraska	598.4	79.6	211.6	50.3	34.5	23.1	6.6	14.7
Nevada	476.7	36.9	162.0	29.7	20.3	37.6	14.5	22.6
New Hampshire	445.6	47.7	179.0	12.1	31.7	26.5	12.2	10.6
New Jersey	525.3	42.7	206.7	31.8	25.1	39.0	9.4	21.6
New Mexico	609.0	108.0	217.1	43.1	27.3	28.2	8.4	22.2
New York	634.9	35.8	202.2	75.8	28.1	37.1	11.7	31.0
North Carolina	520.2	76.2	199.6	39.5	21.7	24.8	7.7	18.8
North Dakota	545.3	101.7	200.3	27.9	34.2	20.0	4.3	7.5
Ohio	473.3	62.5	172.6	33.4	19.2	27.1	9.9	12.9
Oklahoma	542.5	69.0	212.1	44.5	27.9	25.2	11.2	15.7
Oregon	523.5	84.2	189.0	28.0	23.8	22.9	11.2	16.3
Pennsylvania	396.6	29.5	166.9	20.3	20.5	23.5	5.0	12.7
Rhode Island	477.9	53.4	169.9	17.3	20.9	28.8	21.1	14.2
South Carolina	537.8	71.9	196.7	62.8	21.3	23.0	6.9	22.8
South Dakota	514.1	53.5	221.3	26.9	38.1	21.1	5.1	9.7
Tennessee	499.3	57.1	174.0	57.5	23.8	22.7	10.7	19.1
Texas	525.7	61.1	230.3	45.6	19.0	25.5	10.1	19.8
Utah	491.1	102.4	183.3	26.9	18.6	21.0	7.3	10.8
Vermont	527.9	76.5	225.8	12.5	37.3	20.5	4.8	11.1
Virginia	538.2	67.4	210.2	36.5	26.0	24.2	10.5	24.0
Washington	514.3	79.5	166.8	30.2	23.5	20.8	11.1	17.5
West Virginia	497.3	57.9	227.5	31.9	33.9	16.1	4.8	7.2
Wisconsin	498.8	84.5	184.9	29.8	22.7	25.5	8.8	11.3
Wyoming	768.0	128.1	279.2	76.5	51.1	32.3	7.2	16.1
District of Columbia	918.6	23.9	166.3	87.9	17.4	76.1	29.1	61.2

[a] Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census.

D47. State and Local Payroll, Employment, and Average Earnings by State

October 1990

State	Monthly Payroll ($Millions)	Full-Time Equivalent Employment: Number (Thousands)	Per 10,000 Population[a]: Total	State	Local	Average Monthly Earnings[b]: Total	State	Local
Total	$30,229.2	13,079.7	526	154	371	$2,311.2	$2,365.1	$2,288.8
Alabama	422.6	227.4	563	196	367	1,858.1	2,107.6	1,725.0
Alaska	146.5	43.2	786	401	385	3,389.4	3,417.8	3,359.7
Arizona	433.5	185.9	507	137	370	2,332.0	2,178.5	2,389.0
Arkansas	197.1	120.3	512	182	330	1,638.5	1,851.2	1,521.6
California	4,192.9	1,416.0	476	109	367	2,961.0	3,072.9	2,927.8
Colorado	429.9	184.6	560	165	395	2,328.8	2,625.3	2,204.9
Connecticut	443.0	156.8	477	178	299	2,826.2	2,950.5	2,752.3
Delaware	85.2	37.6	564	314	250	2,267.5	2,183.5	2,373.0
Florida	1,408.2	656.3	507	123	939	2,145.6	2,037.2	2,180.4
Georgia	724.5	382.5	590	173	384	1,894.1	2,005.4	1,848.0
Hawaii	142.8	62.7	566	445	418	2,278.4	2,217.9	2,502.4
Idaho	100.5	56.2	558	186	120	1,789.3	1,931.1	1,718.5
Illinois	1,336.6	561.5	491	127	372	2,380.5	2,395.8	2,375.2
Indiana	593.1	285.4	515	161	364	2,077.7	2,346.8	1,955.8
Iowa	346.9	164.7	593	207	354	2,106.3	2,464.4	1,914.9
Kansas	298.5	153.9	621	200	387	1,939.2	1,989.5	1,915.3
Kentucky	350.5	189.3	514	204	421	1,851.4	1,944.7	1,790.1
Louisiana	431.2	240.0	569	200	310	1,796.5	1,987.2	1,692.8
Maine	131.4	64.3	524	179	368	2,042.2	2,267.5	1,925.1
Maryland	647.5	248.0	519	186	345	2,610.5	2,534.7	2,652.8
Massachusetts	715.2	288.8	480	155	333	2,476.6	2,465.1	2,482.0
Michigan	1,163.4	459.5	494	155	325	2,531.7	2,625.8	2,488.9
Minnesota	575.0	233.4	534	180	340	2,463.6	2,567.2	2,419.2
Mississippi	243.3	151.8	590	183	374	1,602.1	1,794.5	1,515.5
Missouri	481.0	245.2	479	145	407	1,961.3	1,889.1	1,992.8
Montana	97.2	51.5	645	211	334	1,886.5	1,939.4	1,860.7
Nebraska	193.6	97.2	616	186	434	1,990.4	1,992.0	1,989.6

Continued

D48. Selected Factors Affecting State and Local Finances

	Population[a]					
	Total July 1, 1989 (Thousands)	Percent Urban in 1980	Retail Sales Calendar 1990[b] ($Millions)	Personal Income Calendar 1990 ($Millions)	Assessed Valuation of Property 1986[c] ($Millions)	Motor Vehicle Registration Calendar 1989[d] (Thousands)
Total	248,239	74%	$1,807,183	$4,662,698	$4,817,779	187,261
Alabama	4,118	60	26,373	60,776	14,367	3,623
Alaska	527	64	4,669	11,957	46,423	364
Arizona	3,556	84	26,137	56,946	17,651	2,775
Arkansas	2,406	52	15,396	33,390	12,251	1,433
California	29,063	91	225,066	619,383	1,059,122	21,671
Colorado	3,317	81	24,363	62,379	19,216	3,154
Connecticut	3,239	79	27,729	83,842	78,302	2,651
Delaware	673	71	6,041	13,397	12,969	522
Florida	12,671	84	105,304	241,713	386,961	11,207
Georgia	6,436	62	46,748	110,886	76,390	5,270
Hawaii	1,112	87	11,204	22,663	50517	737
Idaho	1,014	54	6,004	15,423	29551	1,039
Illinois	11,658	83	83,479	233,660	90,679	8,022
Indiana	5,593	64	37,574	93,806	28,833	4,322
Iowa	2,840	59	18,818	47,870	74,386	2,583
Kansas	2,513	67	16,656	45,050	11,090	1,987
Kentucky	3,727	51	23,861	55,350	79,337	2,843
Louisiana	4,382	69	28,778	61,238	15,068	2,976
Maine	1,222	48	10,399	21,146	28,642	939
Maryland	4,694	80	36,837	104,631	65,524	3,527
Massachusetts	5,913	84	50,757	135,861	237,511	3,804
Michigan	9,273	71	67,765	171,004	106,244	7,139
Minnesota	4,353	67	33,315	82,223	29,446	3,283
Mississippi	2,621	47	13,803	33,009	8,122	1,867
Missouri	5,159	68	36,032	89,572	31,951	3,844
Montana	806	53	5,333	12,205	2,306	741
Nebraska	1,611	63	10,313	27,734	44,121	1,362
Nevada	1,111	85	9,630	23,298	13,892	825
New Hampshire	1,107	52	11,860	23,147	27,760	936
New Jersey	7,736	89	63,431	192,894	188,260	5,636
New Mexico	1,528	72	9,378	21,677	11,836	1,295
New York	17,950	85	124,479	397,801	163,942	10,021
North Carolina	6,571	48	45,758	108,398	193,999	5,113
North Dakota	660	49	4,467	9,686	986	636
Ohio	10,907	73	73,206	190,720	101,702	9,514
Oklahoma	3,224	67	20,218	48,620	11,051	2,568
Oregon	2,820	68	22,417	49,198	83,199	2,379
Pennsylvania	12,040	69	82,990	222,228	46,993	7,909
Rhode Island	998	87	7,325	18,894	20,969	671
South Carolina	3,512	54	23,754	53,006	5,496	2,469
South Dakota	715	46	4,649	10,997	6,906	705
Tennessee	4,940	60	32,422	77,540	29,293	4,316
Texas	16,991	80	120,459	285,085	678,953	12,565
Utah	1,707	84	10,581	24,199	47,645	1,175
Vermont	567	34	4,512	9,889	169	462
Virginia	6,098	66	47,472	122,215	199,104	4,860
Washington	4,761	74	36,762	92,174	159,789	4,090
West Virginia	1,857	36	10,060	24,622	19,709	1,214
Wisconsin	4,867	64	36,031	86,147	110,648	3,471
Wyoming	475	63	2,726	7,378	7,900	487
District of Columbia	604	100	3,815	13,960	30,548	259

[a] Estimates, Bureau of the Census; excludes armed forces overseas.

[b] Estimated by Sales & Marketing Management, Inc.

[c] Assessed value subject to tax, after deduction of exemptions.

[d] Includes private, commercial, and publicly-owned vehicles.

Continued

D48. Selected Factors Affecting State and Local Finances (continued)

Mileage in State and Local Systems[e] Calendar 1989	Public Elementary and Secondary School Enrollment Fall 1989 (Thousands)	Higher Education Enrollment Fall 1988: Total Public and Private[f] (Thousands)	Higher Education Enrollment Fall 1988: Percent Public	Medicaid Recipients[g] Fiscal Year 1990	Percent of Persons Below Poverty Level[h] April 1980	Recipients of Aid to Dependent Children[g] December 1989	State
3,876,501	40,608	13,043	77.9%	25,255,067	13.5%	11,175,434	Total
90,535	728	200	88.3	351,996	19.2	130,205	Alabama
12,272	109	28	95.7	39,053	11.4	18,948	Alaska
57,398	597	258	93.7	i	13.7	117,252	Arizona
77,122	449	85	85.1	264,263	19.6	70,673	Arkansas
164,298	5,080	1,754	87.9	3,624,247	13.9	1,833,257	California
77,361	527	186	87.4	190,636	13.7	99,729	Colorado
19,914	464	166	64.2	249,589	8.0	116,515	Connecticut
5,417	98	38	82.7	41,009	8.9	20,728	Delaware
107,955	1,773	516	81.5	1,038,443	21.1	355,790	Florida
108,010	1,126	231	77.1	650,871	14.4	285,439	Georgia
4,082	169	52	81.3	84,973	15.8	44,027	Hawaii
61,317	213	46	76.8	54,554	11.0	16,195	Idaho
135,878	1,746	689	75.7	1,067,465	14.9	623,451	Illinois
91,744	958	268	78.1	347,872	13.7	148,865	Indiana
112,551	479	161	70.3	239,584	13.0	96,668	Iowa
133,156	431	153	90.7	194,390	10.4	76,976	Kansas
69,711	631	160	80.8	467,714	10.3	171,210	Kentucky
58,521	780	178	84.8	585,101	17.3	28,328	Louisiana
22,240	213	48	75.0	133,020	23.6	53,217	Maine
28,495	699	249	85.2	330,382	13.1	181,093	Maryland
33,807	818	427	44.2	590,733	9.9	256,031	Massachusetts
117,996	1,500	543	85.6	1,047,963	10.7	641,352	Michigan
129,553	692	245	78.1	390,291	14.3	163,600	Minnesota
72,312	502	113	88.6	432,855	12.0	177,915	Mississippi
120,077	808	262	68.3	448,243	25.7	206,653	Missouri
71,360	151	36	87.5	61,058	13.4	32,087	Montana
92,459	270	105	83.9	119,177	16.3	41,137	Nebraska
44,856	187	49	99.6	47,008	10.3	22,630	Nevada
14,803	167	55	54.9	44,819	9.8	14,653	New Hampshire
34,246	1,076	303	80.5	566,825	6.3	307,610	New Jersey
54,807	284	79	97.4	129,860	9.2	55,332	New Mexico
110,964	2,573	1,007	58.0	2,329,456	20.9	963,971	New York
94,228	1,078	333	80.3	583,330	14.3	215,569	North Carolina
86,384	117	38	93.0	49,003	13.0	15,642	North Dakota
113,439	1,765	542	74.1	1,220,780	13.7	623,231	Ohio
111,869	580	176	85.9	273,255	11.5	105,220	Oklahoma
95,430	472	156	87.5	227,198	15.6	87,454	Oregon
116,277	1,654	574	56.4	1,177,161	9.2	507,785	Pennsylvania
5,884	135	75	52.1	117,045	11.0	43,743	Rhode Island
64,104	616	148	81.2	317,128	7.5	104,935	South Carolina
73,378	127	31	76.0	49,302	16.2	18,703	South Dakota
84,081	840	206	75.4	613,323	13.3	206,517	Tennessee
305,692	3,309	847	88.9	1,422,074	16.9	581,124	Texas
42,971	436	108	69.2	108,250	15.9	45,140	Utah
14,093	94	34	57.9	60,421	8.2	20,743	Vermont
67,282	986	321	84.2	379,456	10.9	150,446	Virginia
81,439	810	253	86.6	447,630	11.1	224,700	Washington
34,477	328	80	87.6	250,261	8.9	109,185	West Virginia
109,813	777	285	84.8	392,733	18.1	236,678	Wisconsin
39,541	97	27	97.6	28,941	9.3	13,685	Wyoming
1,102	88	79	15.3	93,482	11.0	44,034	District of Columbia

[e] Includes mileage in Federal parks, forests, and reservations that are not part of the highway system.

[f] Total includes 44,032 students in U.S. service schools not listed under states.

[g] Medicaid total includes 1,896,882 recipients in Puerto Rico and the Virgin Islands. Total for AFDC includes 184,549 recipients in Guam, Puerto Rico, and the Virgin Islands.

[h] Level based on property index developed by the Social Security Administration in 1964 and subsequently revised by other agencies; nonmoney income is not considered in calculating the poverty threshold.

[i] Arizona has no Medicaid program.

Source: Department of Commerce; Department of Education; Department of Transportation; Department of Health and Human Services; and Sales & Marketing Management, Inc. Copyright 1991, Sales & Marketing Management's Survey of Buying Power, August 19, 1991, further reproduction is forbidden.

D49. Finances of State-Administered Public Employee Retirement Systems by Year[a]

Fiscal Years 1950-1988

($Millions)

	Receipts						
			Government Contributions				
Year	Total Receipts	Employee Contributions	State Government	Local Government	Earnings on Investments	Benefits and Withdrawals	Cash and Security Holdings[b]
1950	$609	$260	$180	$98	$70	$166	$2,871
1951	724	311	211	118	84	209	3,441
1952	842	350	263	123	106	256	4,013
1953	917	399	282	116	120	302	4,638
1954	1,109	449	352	166	142	364	5,371
1955	1,172	493	335	177	166	383	6,159
1956	1,316	542	397	185	193	446	7,081
1957	1,504	607	441	231	225	522	8,050
1958	1,755	712	531	253	259	603	9,249
1959	1,883	752	507	300	324	647	10,499
1960	2,217	802	659	358	398	716	12,127
1961	2,480	857	736	406	482	808	13,798
1962	2,697	943	753	443	558	949	15,547
1963	2,998	1,005	862	489	642	1,012	17,465
1964	3,279	1,093	910	541	734	1,125	19,726
1965	3,632	1,208	994	582	849	1,238	22,093
1966	4,026	1,345	1,108	604	969	1,398	24,670
1967	4,656	1,494	1,304	747	1,110	1,606	27,861
1968	5,445	1,672	1,614	878	1,281	1,810	31,102
1969	6,242	1,895	1,733	1,060	1,555	2,088	35,233
1970	7,184	2,149	1,979	1,237	1,820	2,376	39,997
1971	8,196	2,413	2,215	1,381	2,188	2,705	45,288
1972	9,268	2,624	2,442	1,599	2,604	3,175	50,759
1973	11,174	3,338	2,907	1,830	3,099	3,942	58,520
1974	12,199	3,315	3,281	2,193	3,410	4,591	66,155
1975	14,157	3,501	3,974	2,623	4,059	5,160	74,703
1976	16,599	3,915	4,428	3,336	4,920	6,045	85,811
1977	19,287	4,223	4,847	4,051	6,167	6,930	94,913
1978	21,767	4,619	5,741	4,538	6,868	7,811	110,357
1979	24,659	4,968	6,318	5,173	8,200	8,937	125,803
1980	28,545	5,285	7,399	5,611	10,250	10,257	144,682
1981	33,451	6,001	8,328	6,405	12,716	11,419	164,864
1982	37,944	6,674	8,898	6,879	15,492	13,134	193,295
1983	45,127	7,196	9,611	7,585	20,734	14,204	223,262
1984	48,724	7,306	10,458	8,063	22,897	16,492	256,583
1985	56,313	7,913	11,976	8,944	27,480	17,987	296,692
1986	68,982	8,939	12,162	9,531	38,350	19,878	347,361
1987	77,706	9,428	13,199	10,059	45,021	22,189	407,953
1988	76,444	9,942	12,798	10,596	43,108	24,209	446,658

[a] Excludes amounts for purchase and liquidation of assets.

[b] End of fiscal years. In 1987 & 1988, includes other investments such as real property.

Source: Department of Commerce, Bureau of the Census.

D50. Finances of State-Administered Public Employee Retirement Systems by State[a]

Fiscal Year 1988

($Thousands)

State	Receipts: Total Receipts	Receipts: Employee Contributions	Receipts: Government contributions: State Government	Receipts: Government contributions: Local Government	Receipts: Earnings on Investments	Benefits and Withdrawals	Cash and Investment Holdings
Total	$76,443,767	$9,941,619	$12,798,170	$10,596,076	$43,107,902	$24,209,234	$446,657,865
Alabama	1,406,023	172,583	237,891	41,120	954,429	321,374	6,630,486
Alaska	515,543	99,850	78,823	79,687	257,183	166,525	3,378,991
Arizona	891,869	140,896	35,874	105,152	609,947	262,896	7,043,818
Arkansas	469,797	36,500	100,865	17,396	316,036	139,342	2,865,043
California	12,360,822	1,765,718	1,612,469	1,669,884	7,312,751	3,496,488	70,218,858
Colorado	1,193,032	211,273	153,970	181,369	646,420	338,223	6,312,738
Connecticut	1,377,720	123,604	575,420	17,487	661,209	369,138	5,372,883
Delaware	166,955	13,482	55,307		98,166	50,690	1,328,309
Florida	2,356,710	11,325	357,867	980,864	1,006,654	591,011	13,732,603
Georgia	1,762,136	230,060	490,359	122,079	919,638	439,404	9,710,288
Hawaii	491,983	53,900	96,453	36,669	304,961	189,130	3,368,023
Idaho	215,829	47,678	29,318	55,737	83,096	83,797	1,272,482
Illinois	2,461,461	575,074	411,383	164,610	1,310,394	1,003,593	15,258,623
Indiana	804,279	125,284	243,214	90,159	345,622	316,836	4,369,790
Iowa	566,778	82,330	33,046	102,876	348,526	168,090	3,834,639
Kansas	414,606	96,024	56,654	31,881	231,047	152,378	2,736,317
Kentucky	982,689	194,225	255,000	44,795	488,669	297,508	5,553,136
Louisiana	1,072,499	245,667	361,962	38,860	426,010	676,636	6,118,311
Maine	318,108	55,866	155,226	23,276	83,740	157,405	1,293,696
Maryland	2,548,645	108,971	534,984	38,782	1,865,908	478,452	6,198,932
Massachusetts	943,446	278,203	454,228	29,792	181,223	594,376	4,622,003
Michigan	2,233,774	161,258	566,249	265,615	1,240,652	866,625	16,021,764
Minnesota	1,307,166	208,864	74,760	255,147	768,395	418,596	6,658,458
Mississippi	580,061	109,587	89,149	129,193	252,132	205,880	3,933,123
Missouri	1,099,151	189,998	219,031	163,596	526,526	357,875	7,750,061
Montana	251,329	58,584	21,033	46,352	125,360	109,098	1,243,378
Nebraska	115,849	34,833	6,213	28,780	46,023	29,110	603,837
Nevada	407,222	12,690	51,150	139,893	203,489	108,121	2,490,478
New Hampshire	176,943	33,663	6,383	12,049	124,848	41,356	1,481,523
New Jersey	3,159,141	471,736	603,058	376,279	1,708,068	1,068,781	15,799,204
New Mexico	602,712	122,131	111,467	46,566	322,548	190,474	2,868,293
New York	7,185,275	227,723	560,775	1,714,540	4,682,237	2,183,759	53,239,419
North Carolina	2,310,400	343,855	459,744	83,507	1,423,294	563,190	12,489,271
North Dakota	93,193	25,524	9,773	16,293	41,603	31,318	572,617
Ohio	6,205,863	944,819	389,399	1,230,353	3,641,292	2,027,778	32,017,126
Oklahoma	682,245	125,394	111,196	133,848	311,807	398,921	3,945,222
Oregon	828,101	153,643	98,494	175,435	400,529	316,022	7,736,214
Pennsylvania	3,317,690	428,605	832,124	482,486	1,574,475	1,283,867	18,630,313
Rhode Island	337,660	67,382	67,723	39,646	162,909	118,626	1,585,135
South Carolina	961,278	185,501	111,408	131,900	532,469	283,478	8,231,645
South Dakota	217,393	28,109	9,972	18,121	161,191	36,947	1,090,395
Tennessee	1,028,312	81,127	339,539	34,240	573,406	281,120	5,850,595
Texas	4,109,713	776,340	863,816	109,779	2,359,778	1,264,623	20,330,672
Utah	497,459	50,923	26,891	86,648	332,997	122,879	2,723,545
Vermont	90,340	2,240	34,594	1,137	52,369	28,891	517,421
Virginia	1,443,044	58,603	254,989	420,687	708,765	336,510	7,608,356
Washington	1,639,797	268,652	318,674	102,096	950,375	582,153	10,635,592
West Virginia	227,264	78,917	29,559	15,013	103,775	183,941	1,211,126
Wisconsin	1,839,726	17,108	167,597	425,061	1,229,960	456,818	13,022,244
Wyoming	174,927	7,508	33,097	39,341	94,981	49,201	1,160,791

[a] Excluding amounts for purchase and liquidation of investments.

Source: Department of Commerce, Bureau of the Census.

Section E

State Governments

- Summary Data
- Expenditures
- Revenue and Taxation
- Debt

E1. State Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1990

($Millions)

Year	Expenditures			Revenues			Gross Debt
	Total	Direct	Payments to Other Governments[a]	Total	From Own Sources	Intergovernmental[b]	
1902	$188	$136	$52	$192	$183	$9	$230
1913	388	297	91	376	360	16	379
1922	1,397	1,085	312	1,360	1,234	126	1,131
1927	2,047	1,451	596	2,152	1,994	158	1,971
1932	2,829	2,028	801	2,541	2,274	267	2,832
1934	3,461	2,143	1,318	3,421	2,452	969	3,248
1936	3,862	2,445	1,417	4,023	3,265	758	3,413
1938	4,598	3,082	1,516	5,293	4,612	681	3,343
1940	5,209	3,555	1,654	5,737	5,012	725	3,590
1942	5,343	3,563	1,780	6,870	6,012	858	3,257
1944	5,161	3,319	1,842	7,695	6,714	981	2,776
1946	7,066	4,974	2,092	8,576	7,712	865	2,353
1948	11,181	7,897	3,283	11,826	10,086	1,740	3,676
1950	15,082	10,864	4,217	13,903	11,480	2,423	5,285
1952	15,834	10,790	5,044	16,815	14,330	2,485	6,874
1954	18,686	13,008	5,679	18,834	15,951	2,883	9,600
1956	21,686	15,148	6,538	22,199	18,903	3,296	12,890
1957	24,235	16,796	7,440	24,656	20,728	3,927	13,738
1958	28,080	19,991	8,089	26,191	21,427	4,764	15,394
1959	31,125	22,436	8,689	29,164	22,912	6,252	16,930
1960	31,595	22,152	9,443	32,839	26,094	6,745	18,543
1961	34,693	24,579	10,114	34,603	27,821	6,782	19,993
1962	36,402	25,495	10,906	37,595	30,115	7,480	22,023
1963	39,583	27,698	11,885	40,993	32,750	8,243	23,176
1964	42,583	29,616	12,968	45,167	35,703	9,464	25,041
1965	45,639	31,465	14,174	48,827	38,507	10,320	27,034
1966	51,123	34,195	16,928	55,246	43,000	12,246	29,564
1967	58,760	39,704	19,056	61,082	46,793	14,289	32,472
1968	66,254	44,304	21,950	68,460	52,525	15,935	35,666
1969	74,227	49,448	24,779	77,584	59,809	17,775	39,555
1970	85,055	56,163	28,892	88,939	68,691	20,248	42,008
1971	98,840	66,200	32,640	97,233	73,424	23,809	47,793
1972	109,255	72,496	36,759	112,343	84,362	27,981	54,453
1973	118,836	78,014	40,822	129,808	97,108	32,700	59,375
1974	132,134	86,193	45,941	140,815	107,645	33,170	65,296
1975	158,882	106,905	51,978	157,033	119,206	37,827	72,127
1976	180,926	123,069	57,858	183,821	139,104	44,717	84,825
1977	191,225	128,765	62,460	204,426	155,799	48,627	91,640
1978	203,832	136,545	67,287	225,011	171,550	53,461	102,569
1979	224,666	148,691	75,975	247,059	189,972	57,087	111,740
1980	257,812	173,307	84,504	276,962	212,636	64,326	121,958
1981	291,527	198,348	93,180	310,828	240,042	70,786	134,847
1982	310,358	211,615	98,743	330,899	261,733	69,166	147,470
1983	334,019	233,132	100,887	357,661	284,933	72,728	167,290
1984	351,537	243,164	108,373	397,087	315,637	81,450	186,377
1985	390,828	269,257	121,571	438,954	349,032	89,922	211,904
1986	424,233	292,267	131,966	481,307	382,733	98,574	247,715
1987	455,696	314,270	141,426	516,509	414,128	102,381	265,506
1988	484,667	333,005	151,662	541,426	434,185	107,241	276,786
1989	525,077	359,661	165,415	586,931	471,166	115,765	295,500
1990	571,909	396,813	175,096	625,473	499,125	126,348	318,237

[a] Principally shared taxes and fiscal aids. Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the supplemental security income program. For state payments to local governments only, see Table E7.

[b] Principally grants-in-aid from the Federal government. Includes minor amounts from localities for shares of programs administered by the states, payments for services performed by the states, and repayment of advances.

Source: Department of Commerce, Bureau of the Census.

D47. State and Local Payroll, Employment, and Average Earnings by State (continued)

October 1990

State	Monthly Payroll ($Millions)	Full-Time Equivalent Employment: Number (Thousands)	Full-Time Equivalent Employment: Per 10,000 Population[a]: Total	Per 10,000 Population[a]: State	Per 10,000 Population[a]: Local	Average Monthly Earnings[b]: Total	Average Monthly Earnings[b]: State	Average Monthly Earnings[b]: Local
Nevada	148.4	61.0	507	160	430	2,433.1	2,354.1	2,460.4
New Hampshire	107.6	49.5	446	145	348	2,175.7	2,294.7	2,118.1
New Jersey	1,118.1	416.2	538	145	301	2,686.3	2,836.5	2,630.8
New Mexico	180.2	97.2	641	262	393	1,854.5	1,901.6	1,759.7
New York	3,188.3	1,151.2	640	158	379	2,769.6	2,946.8	2,711.4
North Carolina	735.1	350.9	529	161	482	2,094.9	2,283.9	2,012.1
North Dakota	69.0	35.0	548	234	368	1,970.6	1,907.5	2,017.6
Ohio	1,151.4	524.4	483	128	314	2,195.5	2,301.5	2,157.2
Oklahoma	324.4	181.7	578	208	355	1,785.2	1,892.5	1,724.8
Oregon	336.0	152.6	537	184	369	2,202.1	2,149.9	2,229.2
Pennsylvania	1,142.8	488.0	411	107	353	2,342.0	2,411.8	2,317.3
Rhode Island	119.2	47.2	470	205	304	2,526.2	2,482.9	2,559.6
South Carolina	350.9	195.3	560	227	266	1,843.1	1,898.3	1,805.5
South Dakota	65.0	37.6	540	192	333	1,729.2	1,866.1	1,653.7
Tennessee	480.1	254.0	521	163	349	1,890.0	1,980.8	1,848.8
Texas	1,827.4	928.6	547	131	358	1,967.9	2,126.9	1,917.7
Utah	171.5	87.9	510	216	415	1,951.7	1,941.1	1,959.5
Vermont	64.3	30.7	546	233	294	2,093.4	2,215.1	2,002.3
Virginia	731.8	337.1	545	188	312	2,170.9	2,177.9	2,167.2
Washington	604.5	254.9	524	187	356	2,371.4	2,274.5	2,425.4
West Virginia	169.3	92.2	514	188	336	1,836.4	1,832.9	1,838.4
Wisconsin	562.6	249.9	511	136	326	2,251.5	2,294.2	2,236.0
Wyoming	70.7	35.3	778	239	375	2,002.0	1,965.5	2,018.1
District of Columbia	170.4	57.0	939	-	539	2,989.4	-	2,989.4

[a] Population as of July, 1989.

[b] Per full-time equivalent employee.

Source: Department of Commerce, Bureau of the Census. Computation by Tax Foundation.

E2. State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1990

($Millions)

	Total			General[a]		
Year	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
1942	$6,870	$5,343	$1,527	$5,132	$4,549	$583
1944	7,695	5,161	2,534	5,465	4,508	957
1946	8,576	7,066	1,510	6,284	5,245	1,039
1948	11,826	11,181	645	9,257	9,469	-212
1950	13,903	15,082	-1,179	11,262	12,250	-988
1952	16,815	15,834	981	13,429	13,697	-268
1954	18,834	18,686	148	15,299	15,788	-489
1956	22,199	21,686	513	18,389	18,857	-468
1957	24,656	24,235	421	20,382	21,086	-704
1958	26,191	28,080	-1,889	21,772	23,537	-1,765
1959	29,164	31,125	-1,961	24,448	26,006	-1,558
1960	32,838	31,596	1,242	27,363	27,228	135
1961	34,603	34,693	-90	28,693	29,118	-425
1962	37,595	36,402	1,193	31,157	31,281	-124
1963	40,993	39,583	1,410	33,882	34,377	-495
1964	45,167	42,583	2,584	37,648	37,292	356
1965	48,827	45,639	3,188	40,930	40,446	484
1966	55,246	51,123	4,123	46,757	46,090	667
1967	61,082	58,760	2,322	52,071	53,305	-1,234
1968	68,460	66,254	2,206	59,132	60,395	-1,263
1969	77,584	74,227	3,357	67,312	68,023	-711
1970	88,939	85,055	3,884	77,755	77,642	113
1971	97,233	98,840	-1,607	85,099	89,118	-4,019
1972	112,343	109,255	3,088	98,632	98,810	-178
1973	129,808	118,836	10,972	113,132	108,086	5,046
1974	140,815	132,134	8,681	122,327	119,891	2,436
1975	157,033	158,882	-1,849	134,611	138,303	-3,692
1976	183,821	180,926	2,895	152,118	153,690	-1,572
1977	204,426	191,225	13,201	169,126	164,351	4,775
1978	225,011	203,832	21,179	189,099	179,802	9,297
1979	247,059	224,666	22,393	208,048	200,534	7,514
1980	276,962	257,812	19,150	233,592	228,223	5,369
1981	310,828	291,527	19,301	258,159	253,654	4,505
1982	330,899	310,358	20,541	275,111	269,490	5,621
1983	357,661	334,019	23,642	290,480	285,042	5,438
1984	397,087	351,537	45,550	330,740	309,775	20,965
1985	438,954	390,828	48,126	365,344	345,133	20,211
1986	481,307	424,233	57,074	393,503	376,457	17,046
1987	516,509	455,696	60,813	419,054	403,939	15,115
1988	541,426	484,667	56,759	445,138	432,179	12,959
1989	586,931	525,077	61,854	482,721	469,269	13,452
1990	625,473	571,909	53,564	517,443	507,875	9,568

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

E3. State Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1990

(\$Millions)

		General Expenditures									
Year	Total[a]	Total General	Education	Highways	Public Welfare[b]	Health and Hospitals	Natural Resources	Financial Administration[c]	Other[d]	Insurance Trust	Liquor Stores
1902	\$136	\$134	\$17	\$4	\$10	\$32	\$9	\$23	\$39	-	\$2
1913	297	197	55	26	16	53	14	38	95	-	-
1922	1,085	1,031	164	303	38	125	61	69	271	54	-
1927	1,451	1,380	218	514	40	170	94	96	248	71	-
1932	2,028	1,965	278	843	74	215	119	114	322	63	-
1942	3,563	2,769	391	790	523	299	159	164	443	505	288
1952	10,790	8,653	1,494	2,556	1,410	1,132	539	361	1,161	1,413	723
1954	13,008	10,109	1,715	3,254	1,548	1,276	563	419	1,334	2,096	803
1956	15,148	12,319	2,138	4,367	1,603	1,470	670	477	1,594	1,984	845
1958	19,991	15,449	2,728	5,507	1,944	1,760	753	569	2,188	3,675	869
1960	22,152	17,784	3,396	6,070	2,221	1,896	842	654	2,705	3,461	907
1962	25,495	20,375	4,270	6,635	2,509	2,161	973	763	3,064	4,238	882
1964	29,616	24,275	5,465	7,850	2,796	2,464	1,185	871	3,644	4,364	977
1966	34,195	29,162	7,572	8,624	3,138	2,966	1,532	1,024	4,306	3,952	1,081
1968	44,304	38,446	10,957	9,819	5,122	3,832	1,954	1,310	5,452	4,628	1,233
1970	56,163	48,749	13,780	11,044	8,203	4,788	2,158	1,720	7,055	6,010	1,404
1972	72,496	62,051	17,153	12,747	12,247	6,008	2,470	2,134	9,293	8,950	1,495
1973	78,014	67,264	18,283	12,072	14,147	6,506	2,623	2,451	11,182	9,167	1,583
1974	86,193	73,950	19,753	12,636	15,169	7,494	2,917	2,799	13,182	10,590	1,653
1975	106,905	86,326	22,902	14,258	17,457	8,968	3,368	3,205	16,168	18,860	1,719
1976	123,069	95,832	25,546	14,860	20,157	9,851	3,641	3,539	18,238	26,455	1,781
1977	128,765	101,891	27,073	13,853	22,646	11,209	3,083	3,983	20,044	23,426	1,817
1978	136,545	112,515	29,577	14,658	25,729	12,319	3,241	4,700	22,291	20,495	1,991
1979	148,691	124,559	31,517	17,079	28,747	13,786	3,594	5,300	24,536	20,107	2,068
1980	173,307	143,718	35,251	20,661	33,242	15,666	4,124	6,114	28,660	24,981	2,206
1981	198,348	160,474	39,664	20,668	38,580	18,028	4,725	6,563	32,246	32,221	2,305
1982	211,615	170,747	42,301	20,103	41,513	19,398	5,165	7,441	34,826	34,730	2,406
1983	233,132	184,154	44,584	21,153	44,876	20,834	5,545	8,266	38,896	42,180	2,381
1984	243,073	201,310	48,573	23,250	49,122	21,567	5,662	8,904	44,232	34,632	2,313
1985	269,257	223,562	53,667	27,167	42,990	23,211	6,395	9,944	60,188	37,940	2,391
1986	292,249	244,553	58,260	30,191	56,256	25,471	6,897	11,262	56,218	39,749	2,418
1987	314,326	262,512	61,647	31,488	61,123	27,202	7,354	12,233	61,465	43,373	2,470
1988	333,322	280,495	64,110	33,732	66,570	29,381	7,784	13,449	65,469	44,217	2,378
1989	359,571	303,763	68,583	35,318	73,136	32,269	8,600	14,787	71,070	46,995	2,403
1990	396,813	332,779	75,277	36,464	83,201	35,420	9,435	16,347	76,635	54,452	2,452

[a] Includes expenditures for public utilities not shown separately, 1977-1985. Prior to 1977 expenditures for public utilities included in other general expenditures.

[b] Principally categorical public assistance. See Table E11.

[c] Includes general control.

[d] Principally police, correction, interest, and social insurance administration.

Source: Department of Commerce, Bureau of the Census.

E4. Total State Expenditures Including Payments to Other Governments by Function and State

Fiscal Year 1990

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Natural Resources	Adminis-tration[a]	Insurance Trust[b]	Liquor Stores	Other[c]
Total	$571,908.9	$184,528.5	$44,248.8	$104,970.9	$42,662.3	$9,908.0	$17,000.7	$54,451.7	$2,451.5	$111,685.5
Alabama	8,108.0	3,380.2	715.7	1,049.2	893.3	143.2	240.3	580.7	127.8	977.7
Alaska	4,687.6	1,056.7	464.0	368.1	176.5	208.2	211.1	289.2	-	1,913.8
Arizona	8,264.8	2,758.5	1,468.7	1,077.0	316.3	117.0	227.9	706.9	-	1,592.5
Arkansas	4,223.3	1,686.0	419.7	787.8	327.6	106.1	108.6	293.2	-	494.3
California	78,867.3	26,905.8	3,511.7	16,421.0	5,520.1	1,774.9	1,923.4	8,604.7	-	14,205.6
Colorado	6,510.2	2,490.7	628.4	901.6	371.9	130.7	266.1	881.7	-	839.0
Connecticut	9,885.7	2,177.9	984.7	1,701.4	954.5	71.2	379.6	885.6	-	2,730.8
Delaware	2,127.8	709.0	190.7	227.9	147.4	33.4	110.2	117.8	-	591.5
Florida	21,722.5	7,828.7	1,733.2	3,529.2	1,786.5	616.1	900.3	1,142.8	-	4,185.7
Georgia	12,213.3	5,047.7	1,007.7	2,125.2	954.8	288.4	227.1	820.3	-	1,742.0
Hawaii	3,832.0	1,113.5	201.7	431.3	310.6	133.7	196.5	285.3	-	1,159.5
Idaho	2,046.8	750.9	288.1	228.4	80.3	86.7	55.5	185.6	30.0	341.2
Illinois	22,072.3	6,488.2	2,190.3	4,437.1	1,392.7	279.5	611.9	2,017.5	-	4,655.2
Indiana	10,414.0	4,235.4	973.8	1,930.5	713.7	124.1	247.9	421.8	-	1,766.8
Iowa	6,317.2	2,418.0	738.0	1,111.6	531.6	145.5	211.5	325.7	56.1	779.3
Kansas	4,704.6	1,845.4	544.0	732.0	379.6	121.4	205.7	375.2	-	501.2
Kentucky	7,771.6	2,945.5	717.5	1,419.2	441.2	210.8	272.8	666.3	-	1,098.3
Louisiana	9,420.5	3,176.9	740.3	1,342.4	847.8	207.1	209.9	896.9	-	1,999.3
Maine	3,044.4	941.6	244.2	689.1	162.4	72.7	102.3	248.9	52.3	530.9
Maryland	11,296.1	2,865.1	1,241.5	1,863.6	831.3	235.1	407.8	1,152.9	-	2,698.8
Massachusetts	18,736.2	3,495.8	615.8	4,603.7	1,635.0	149.1	773.4	1,626.0	-	5,837.3
Michigan	23,097.7	6,418.1	1,355.2	4,543.1	2,491.5	255.1	547.5	3,173.4	363.2	3,950.7

Continued

E4. Total State Expenditures Including Payments to Other Governments by Function and State (continued)

Fiscal Year 1990
($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Natural Resources	Administration[a]	Insurance Trust[b]	Liquor Stores	Other[c]
Minnesota	11,355.5	3,773.7	1,001.3	2,063.6	814.5	255.6	270.2	948.7	-	2,227.9
Mississippi	4,837.5	1,882.6	411.3	696.1	340.4	128.6	87.7	353.9	89.7	847.3
Missouri	8,325.6	3,273.9	779.1	1,376.7	676.0	188.4	250.3	622.2	-	1,159.0
Montana	2,006.9	575.8	251.6	276.0	97.1	85.5	72.4	323.4	32.5	292.7
Nebraska	2,884.7	906.9	409.5	498.5	287.8	97.9	76.7	69.7	-	537.8
Nevada	2,928.6	846.3	294.8	219.0	93.9	55.6	100.7	502.3	-	816.0
New Hampshire	1,971.7	401.4	206.8	328.2	142.6	32.8	103.6	140.3	154.8	461.2
New Jersey	21,453.6	5,389.9	1,324.3	3,456.4	1,237.3	200.5	652.0	2,498.2	-	6,695.0
New Mexico	4,172.4	1,681.2	385.8	435.6	319.5	77.0	136.1	281.2	-	856.0
New York	59,138.6	14,266.3	2,227.8	14,820.4	5,017.6	378.0	2,159.4	4,912.3	-	15,356.7
North Carolina	13,492.8	5,966.0	1,335.3	1,833.2	960.1	277.8	369.2	937.5	-	1,813.7
North Dakota	1,754.9	592.3	202.2	226.1	85.9	73.1	40.4	168.0	-	366.9
Ohio	25,237.0	7,720.0	1,700.0	5,058.4	1,585.2	236.9	613.9	4,471.0	277.0	3,574.6
Oklahoma	6,514.5	2,369.0	662.0	1,090.4	531.3	96.0	219.5	628.2	-	918.1
Oregon	6,352.4	1,729.8	650.9	933.9	501.6	184.6	271.4	692.6	97.0	1,290.6
Pennsylvania	24,531.0	6,974.8	2,275.1	5,186.4	1,666.8	330.8	703.1	2,690.2	607.2	4,096.6
Rhode Island	3,013.8	781.9	189.0	547.4	256.5	23.1	132.4	330.8	-	752.8
South Carolina	7,909.9	2,843.2	487.0	1,077.9	786.9	143.3	170.5	562.3	-	1,838.8
South Dakota	1,343.7	376.8	185.6	186.8	90.1	51.3	50.6	62.3	-	340.2
Tennessee	8,402.7	2,820.5	1,028.9	1,674.7	646.0	109.8	196.8	523.6	-	1,402.4
Texas	26,027.3	10,972.7	2,729.7	4,189.2	1,818.4	363.9	524.5	2,397.7	-	3,031.2
Utah	3,857.3	1,663.2	348.7	458.0	334.3	80.5	111.7	337.3	49.2	474.6
Vermont	1,565.0	516.5	147.2	273.7	65.6	42.1	58.1	72.1	27.4	362.2
Virginia	12,631.7	4,723.0	1,679.6	1,484.2	1,264.6	169.1	479.9	566.3	214.9	2,049.9
Washington	13,566.8	5,082.3	863.9	2,098.0	798.3	350.4	280.9	1,981.6	196.1	1,915.3
West Virginia	4,211.7	1,454.3	451.1	631.5	192.2	64.6	119.3	630.2	51.5	596.8
Wisconsin	11,416.4	3,684.9	795.7	2,220.6	692.2	196.2	251.4	917.3	-	2,658.2
Wyoming	1,641.2	523.8	250.0	109.6	92.8	85.5	60.8	131.5	25.0	362.2

[a] Includes general control totaling $8,384.6 million.

[b] Comprises payments to beneficiaries (including withdrawal of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs.

[c] Principally police protection, correction, interest, employment security administration, utilities, and intergovernmental payments to local governments not elsewhere classified.

Source: Department of Commerce, Bureau of the Census.

E5. State Direct Expenditures by Character and Payments to Other Governments by State

Fiscal Year 1990

($Millions)

	Total	Total Direct[a]	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust	Payments to Other Governments
Total	$571,908.9	$396,813.1	$257,584.8	$45,508.1	$16,901.7	$22,366.8	$54,451.7	$175,095.8
Alabama	8,108.0	6,092.5	4,366.7	742.5	194.7	206.1	580.7	2,015.5
Alaska	4,687.6	3,778.4	2,502.0	377.7	71.1	538.4	289.2	909.2
Arizona	8,264.8	5,832.2	3,463.0	1,294.0	210.5	157.9	706.9	2,432.6
Arkansas	4,223.3	3,046.8	2,245.3	276.0	109.8	122.3	293.2	1,176.5
California	78,867.3	43,693.6	29,603.8	2,979.9	544.5	1,960.6	8,604.7	35,173.8
Colorado	6,510.2	4,694.0	2,905.3	659.8	41.1	206.1	881.7	1,816.2
Connecticut	9,885.7	8,028.1	4,890.5	1,144.3	408.2	699.5	885.6	1,857.6
Delaware	2,127.8	1,769.3	1,147.1	235.4	50.8	218.2	117.8	358.5
Florida	21,722.5	14,517.7	10,034.6	1,890.5	783.4	666.4	1,142.8	7,204.8
Georgia	12,213.3	8,546.2	5,622.7	1,503.0	374.7	225.5	820.3	3,667.0
Hawaii	3,832.0	3,730.5	2,429.8	703.0	116.4	196.0	285.3	101.5
Idaho	2,046.8	1,461.9	889.0	283.8	31.3	72.0	185.8	584.9
Illinois	22,072.3	16,216.3	10,018.4	1,816.3	1,394.0	970.1	2,017.5	5,856.0
Indiana	10,414.0	7,028.6	5,337.3	846.0	137.4	286.2	421.8	3,385.4
Iowa	6,317.2	4,371.2	3,042.8	640.8	231.2	130.6	325.7	1,946.0
Kansas	4,704.6	3,392.8	2,397.2	426.7	168.4	25.2	375.2	1,311.7
Kentucky	7,771.6	5,858.1	3,840.3	792.1	231.0	328.5	666.3	1,913.4
Louisiana	9,420.5	7,089.8	4,232.5	741.2	264.4	954.7	896.9	2,330.7
Maine	3,044.4	2,380.9	1,656.4	174.4	143.0	158.1	248.9	663.6
Maryland	11,296.1	8,876.4	5,422.6	1,390.6	485.1	425.1	1,152.9	2,419.7
Massachusetts	18,736.2	14,086.9	9,218.3	1,109.4	909.4	1,223.9	1,626.0	4,649.2
Michigan	23,097.7	16,783.8	10,203.0	1,173.1	1,617.5	616.7	3,173.4	6,313.9

Continued

E5. State Direct Expenditures by Character and Payments to Other Governments by State (continued)

Fiscal Year 1990

($Millions)

	Total	Total Direct[a]	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust	Payments to Other Governments
Minnesota	11,355.5	7,078.0	4,940.7	799.8	117.6	271.2	948.7	4,277.5
Mississippi	4,837.5	3,146.4	2,213.8	378.5	100.8	99.4	353.9	1,691.1
Missouri	8,325.6	5,764.2	3,908.6	597.7	272.8	362.8	622.2	2,561.4
Montana	2,006.9	1,587.1	909.6	202.9	50.6	100.5	323.4	419.8
Nebraska	2,884.7	2,112.8	1,516.7	329.4	82.1	114.9	69.7	771.9
Nevada	2,928.6	1,979.4	994.3	325.1	32.1	125.3	502.6	949.3
New Hampshire	1,971.7	1,751.5	1,172.4	175.2	49.6	214.0	140.3	220.2
New Jersey	21,453.6	15,634.6	9,675.2	1,844.7	158.4	1,456.1	2,496.2	5,818.9
New Mexico	4,172.4	2,709.3	1,844.1	399.1	80.1	114.8	261.2	1,463.2
New York	59,138.6	39,694.7	26,009.7	4,740.2	622.6	3,409.9	4,912.3	19,443.9
North Carolina	13,492.8	8,408.2	5,722.4	1,156.9	372.8	218.7	937.5	5,084.6
North Dakota	1,754.9	1,385.3	954.8	150.2	30.3	73.0	169.0	369.6
Ohio	25,237.0	17,850.8	9,780.5	1,612.7	1,185.9	800.6	4,471.0	7,386.3
Oklahoma	6,514.5	4,878.0	3,278.9	512.2	218.7	240.0	628.2	1,636.6
Oregon	6,352.4	4,873.4	2,979.2	548.6	181.7	471.3	692.6	1,479.0
Pennsylvania	24,531.0	17,609.7	11,018.9	1,541.8	1,567.5	791.3	2,690.2	6,921.3
Rhode Island	3,013.8	2,525.5	1,537.6	279.5	118.9	258.7	330.8	488.2
South Carolina	7,909.9	6,024.7	4,290.7	717.1	150.6	303.9	562.3	1,885.3
South Dakota	1,343.7	1,101.7	695.5	170.2	30.2	143.6	62.3	242.0
Tennessee	8,402.7	6,192.0	4,218.1	1,011.7	229.4	209.2	523.6	2,210.6
Texas	26,027.3	18,684.6	12,346.8	2,532.0	940.8	467.3	2,397.7	7,342.6
Utah	3,857.3	2,876.5	1,943.0	359.6	103.3	133.3	337.3	980.8
Vermont	1,565.0	1,299.7	934.8	122.2	74.5	96.1	72.1	265.4
Virginia	12,631.7	9,159.7	6,456.1	1,362.7	325.1	449.4	566.3	3,472.0
Washington	13,566.8	9,799.4	5,537.3	1,316.3	591.9	372.2	1,981.6	3,767.4
West Virginia	4,211.7	3,251.9	2,033.1	280.1	136.6	171.9	630.2	959.8
Wisconsin	11,416.4	7,100.9	4,607.0	618.4	526.4	431.8	917.3	4,315.6
Wyoming	1,641.2	1,057.3	596.5	223.2	32.5	73.6	131.5	583.9

a Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures.

Source: Department of Commerce, Bureau of the Census

E6. State Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1990
($Millions)

Year	Total	Total Direct[a]	Direct					Payments to Other Governments
			Current Operations	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust[b]	
1902	$188	$136	$114	$2	$10	$10	-	$52
1913	388	297	218	48	17	14	-	91
1922	1,397	1,085	562	302	122	45	$54	312
1927	2,047	1,451	762	492	43	83	71	596
1932	2,829	2,028	982	786	83	114	63	801
1934	3,461	2,143	985	619	356	119	64	1,318
1936	3,862	2,446	1,192	634	416	124	79	1,417
1938	4,698	3,082	1,503	701	448	128	302	1,616
1940	5,209	3,555	1,570	737	517	130	601	1,654
1942	5,343	3,563	1,827	642	466	122	505	1,780
1946	7,066	4,974	2,701	368	663	84	1,158	2,092
1950	15,082	10,864	4,450	2,237	1,891	109	2,177	4,217
1952	15,834	10,790	5,173	2,658	1,402	144	1,413	5,044
1954	18,686	13,008	5,886	3,347	1,486	193	2,096	5,679
1956	21,686	15,148	6,758	4,564	1,531	311	1,984	6,538
1958	28,080	19,991	8,161	5,946	1,813	396	3,675	8,089
1960	31,596	22,152	9,534	6,607	2,015	536	3,461	9,443
1962	36,402	25,495	11,290	7,214	2,118	635	4,238	10,906
1964	42,583	29,616	13,492	8,820	2,176	765	4,364	12,968
1966	51,123	34,195	16,865	10,193	2,301	884	3,952	16,928
1968	66,254	44,304	23,379	12,210	2,960	1,129	4,626	21,950
1970	85,055	56,163	30,971	13,295	4,387	1,499	6,010	28,892
1971	98,840	66,200	35,846	14,736	5,531	1,761	8,327	32,640
1972	109,255	72,496	39,790	15,286	6,337	2,135	8,950	36,759
1973	118,836	78,014	44,838	14,677	6,897	2,434	9,167	40,822
1974	132,134	86,193	50,803	16,417	6,521	2,863	10,590	45,941
1975	158,882	106,906	60,793	17,307	6,673	3,272	18,860	51,978
1976	180,926	123,069	68,175	18,009	7,290	4,140	25,455	57,858
1977	191,225	128,765	75,683	16,964	7,556	5,136	23,426	62,460
1978	205,832	138,545	86,153	18,064	8,341	5,493	20,495	67,287
1979	224,666	148,691	94,533	19,124	8,878	6,048	20,107	75,975
1980	257,812	173,308	108,131	23,325	9,818	7,063	24,981	84,504
1981	291,527	198,348	122,794	24,286	10,889	8,157	32,221	93,180
1982	310,358	211,615	133,152	23,466	10,867	9,400	34,730	98,743
1983	334,019	233,132	144,018	23,361	11,875	11,708	42,180	100,887
1984	351,446	243,073	156,734	25,583	12,386	13,738	34,632	108,373
1985	390,828	269,257	172,210	30,657	12,841	15,608	37,940	121,571
1986	424,216	292,249	186,188	34,550	14,162	17,601	39,749	131,966
1987	455,752	314,326	199,659	37,207	14,705	19,382	43,373	141,426
1988	484,984	333,322	213,231	40,566	15,100	20,208	44,217	151,662
1989	525,077	359,571	232,873	43,121	15,421	21,180	46,976	165,506
1990	571,909	396,813	257,585	45,508	16,902	22,367	54,452	175,096

a Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures where applicable.

b Cash payments of contributory employee retirement, unemployment compensation, sickness and other cash benefit social insurance programs. Includes withdrawals of retirement contributions.

Source: Department of Commerce, Bureau of the Census.

E7. State Payments to Local Governments by Function

Selected Fiscal Years 1902-1990
($Millions)

Year	Total	Specified Function: Education	Highways	Public Welfare	Other	General Local Government Support
1902	$52	$45	$2	-	-	$5
1913	91	82	4	-	-	5
1922	312	202	70	$4	$1	35
1927	596	292	197	6	3	98
1932	801	398	229	28	6	140
1934	1,318	434	247	211	281	145
1936	1,417	573	285	245	151	163
1938	1,516	656	317	346	17	180
1940	1,654	700	332	420	21	181
1942	1,780	790	344	390	32	224
1944	1,842	861	298	368	41	274
1946	2,092	953	339	376	67	357
1948	3,283	1,554	507	648	146	428
1950	4,217	2,054	610	792	279	482
1952	5,044	2,523	728	976	268	549
1954	5,679	2,930	871	1,004	274	600
1956	6,538	3,541	984	1,069	313	631
1958	8,089	4,598	1,167	1,247	390	687
1960	9,443	5,461	1,247	1,483	446	806
1961	10,114	5,963	1,266	1,602	462	821
1962	10,906	6,474	1,327	1,777	489	839
1963	11,885	6,993	1,416	1,919	545	1,012
1964	12,968	7,664	1,524	2,108	619	1,053
1965	14,174	8,351	1,630	2,436	654	1,102
1966	16,928	10,177	1,725	2,882	783	1,361
1967	19,056	11,845	1,861	2,897	868	1,585
1968	21,950	13,321	2,029	3,527	1,079	1,993
1969	24,779	14,858	2,109	4,402	1,275	2,135
1970	28,892	17,085	2,439	5,003	1,408	2,958
1971	32,640	19,292	2,507	5,760	1,823	3,258
1972	36,759	21,195	2,633	6,944	2,235	3,752
1973	40,822	23,316	2,953	7,532	2,741	4,280
1974	45,941	27,107	3,211	7,369	3,450	4,804
1975	51,978	31,110	3,225	8,102	4,412	5,129
1976	57,868	34,084	3,241	9,476	5,393	5,674
1977	61,074	36,964	3,631	8,756	5,350	6,373
1978	65,815	40,125	3,821	8,586	6,464	6,819
1979	74,482	46,206	4,149	8,653	7,250	8,224
1980	82,758	52,688	4,383	9,241	7,802	8,644
1981	91,307	57,257	4,751	11,025	8,704	9,570
1982	96,950	60,684	5,028	11,965	9,229	10,044
1983	99,544	63,118	5,277	11,342	9,443	10,364
1984	106,651	67,485	5,687	11,924	10,810	10,745
1985	119,608	74,937	6,019	12,673	13,659	12,320
1986	129,860	81,929	6,470	14,214	13,863	13,384
1987	138,970	88,253	6,785	14,901	14,786	14,245
1988	149,009	95,391	6,949	15,033	16,739	14,897
1989	162,576	104,601	7,376	16,698	18,539	15,362
1990	171,852	109,251	7,784	18,538	19,713	16,565

Source: Department of Commerce, Bureau of the Census.

E8. State Payments to Other Governments by Function and State[a]

Fiscal Year 1990

($Millions)

		Specific Function				General Local Government Support
	Total	Education	Highways	Public Welfare	Other[b]	
Total	$175,095.8	$109,251.4	$7,784.3	$21,770.4	$19,724.6	$16,565.1
Alabama	2,015.5	1,573.0	149.2	4.5	188.4	100.4
Alaska	909.2	538.5	33.1	72.1	181.8	83.7
Arizona	2,432.6	1,425.3	342.9	-	111.8	552.5
Arkansas	1,176.5	915.4	99.6	0.3	116.3	44.9
California	35,173.8	18,784.7[c]	908.1	9,422.5[d]	3,671.5	2,387.0[e]
Colorado	1,816.2	1,205.6	188.5	288.2	107.4	26.4
Connecticut	1,857.6	1,339.9	30.6	77.8	179.8	229.5
Delaware	358.5	304.1	3.0	0.7	50.7	-
Florida	7,204.8	5,362.7	190.4	0.3	384.1	1,267.4
Georgia	3,667.0	3,164.2	61.1	-	425.7	16.1
Hawaii	101.5	-	-	10.4	17.6	73.5
Idaho	584.9	435.2	62.7	-	27.4	59.7
Illinois	5,856.0	3,734.3	430.3	159.4	803.7	728.3
Indiana	3,385.4	2,089.9	328.5	262.5	126.9	577.6
Iowa	1,946.0	1,329.6	258.0	34.7	168.1	155.6
Kansas	1,311.7	1,044.8	98.3	-	83.8	84.8
Kentucky	1,913.4	1,563.4	94.4	6.2	249.5	-
Louisiana	2,330.7	1,927.6	25.8	29.7	188.0	159.6
Maine	663.6	540.7	19.6	17.6	21.9	63.9
Maryland	2,419.7	1,378.6	242.4	f	603.8	194.9
Massachusetts	4,649.2	2,034.7	70.2	233.6	1,213.7	1,097.0
Michigan	6,313.9	3,247.6	640.9	294.7	1,085.2	1,045.6
Minnesota	4,277.5	2,147.1	301.7	596.1	392.8	839.7
Mississippi	1,691.1	1,196.2	85.6	3.7	96.7	309.0
Missouri	2,561.4	2,186.9	159.8	9.2	198.0	7.4
Montana	419.9	343.8	14.2	9.1	46.3	6.5
Nebraska	771.9	360.2	107.2	3.6	103.2	197.7
Nevada	949.3	545.3	34.7	7.7	11.4	350.3
New Hampshire	220.2	114.2	16.5	39.5	18.6	31.5
New Jersey	5,818.9	3,541.4	3.5	785.5	638.1	850.3
New Mexico	1,463.2	1,017.9	37.3	-	45.5	362.4
New York	19,443.9	9,643.1[c]	219.6	6,062.9[d]	2,421.7	1,096.6
North Carolina	5,084.6	3,821.5	99.5	288.8	492.0	382.9
North Dakota	369.6	246.7	47.9	4.1	20.9	50.0
Ohio	7,386.3	4,372.2	586.3	896.2	557.2	974.4
Oklahoma	1,636.6	1,271.1	180.4	2.1	165.3	17.7
Oregon	1,479.0	895.6	277.9	-	194.6	111.0
Pennsylvania	6,921.3	4,168.7	269.4	921.2	1,461.5	100.5
Rhode Island	488.2	395.9	-	30.7	22.8	38.9
South Carolina	1,885.3	1,483.2	15.4	9.6	156.7	220.4
South Dakota	242.0	184.1	13.4	0.7	19.5	24.2
Tennessee	2,210.6	1,172.9	246.9	370.5	193.0	227.4
Texas	7,342.6	6,590.5[c]	12.8	0.6	692.9	45.8
Utah	980.8	850.4	46.3	2.8	81.3	-
Vermont	265.4	208.7	21.2	8.9	15.3	11.2
Virginia	3,472.0	2,350.8	149.7	346.8	601.6	23.1
Washington	3,767.4	2,983.8	219.0	162.5	317.1	85.1
West Virginia	959.8	900.6	-	-	42.3	16.9
Wisconsin	4,315.6	1,955.0	313.5	286.1	633.2	1,127.7
Wyoming	593.9	364.2	27.1	4.1	90.5	108.0

[a] Includes $3,243.6 million payment to Federal government.

[b] Primarily health, police and corrections, housing, sewerage, and transportation.

[c] Includes, in millions, $16,238.3 for distribution of State and Federal funds to school districts and $2,527.1 community college grants in California; $9,159.0 general school support, and $299.6 community college support in New York; $6,024.0 in support to school districts and $565.9 for Junior College support in Texas.

[d] Includes, in millions, $4,586.1 aid to local governments for families with dependent children and $2,215.7 reimbursement to Federal government for supplemental security income program in California; $1,631.7 aid to local New York City Hospital Corporation.

[e] Includes $2,002.2 million shared motor vehicle license taxes.

[f] Less than $500,000.

Source: Department of Commerce, Bureau of the Census.

E9. State Direct Expenditures for Education by State

Fiscal Year 1990

($Millions)

State	Total	State Institutions of Higher Education			Other Education[b]			
		Total	Current Operation[a]	Capital Outlay	Total	Current Operation	Capital Outlay	Assistance and Subsidies
United States	$75,277.1	$60,977.7	$54,612.0	$6,365.7	$14,299.4	$8,500.3	$871.2	$4,927.9
Alabama	1,807.3	1,344.4	1,168.3	176.1	462.8	395.4	13.3	54.1
Alaska	518.2	245.5	220.9	24.6	272.6	255.4	14.7	2.5
Arizona	1,333.2	1,203.1	963.7	239.4	130.1	71.4	4.1	54.6
Arkansas	770.7	589.4	535.9	53.5	181.2	145.3	6.6	29.4
California	8,121.1	6,820.8	6,357.9	463.0	1,300.3	752.5	3.3	544.5
Colorado	1,285.0	1,204.5	1,084.4	120.1	80.6	38.9	0.6	41.1
Connecticut	838.0	652.5	619.6	32.9	185.5	120.0	20.8	44.8
Delaware	404.9	332.6	312.1	20.5	72.2	49.9	0.5	21.8
Florida	2,466.0	1,756.1	1,478.9	277.2	710.0	494.6	8.0	207.3
Georgia	1,883.5	1,485.2	1,278.9	206.4	398.3	202.9	144.1	51.3
Hawaii	1,113.5	409.7	367.5	42.1	703.8	607.6	92.6	3.6
Idaho	315.7	274.9	233.1	41.8	40.8	31.2	2.4	7.2
Illinois	2,753.9	2,070.8	1,826.0	244.8	683.1	346.3	26.9	309.9
Indiana	2,145.5	1,797.9	1,566.7	231.2	347.6	219.2	3.9	124.5
Iowa	1,088.4	941.6	841.9	99.7	146.9	67.8	0.8	78.3
Kansas	800.6	707.4	652.9	54.5	93.2	63.0	0.5	29.7
Kentucky	1,382.0	1,069.4	877.2	192.2	312.7	246.4	10.7	55.5
Louisiana	1,249.3	1,002.8	937.7	65.1	246.5	190.1	2.0	54.3
Maine	401.0	331.3	314.3	17.0	69.7	42.1	3.9	23.7
Maryland	1,486.5	1,116.8	1,006.4	110.4	369.7	256.1	5.1	108.4
Massachusetts	1,461.1	1,168.1	1,092.0	76.1	293.1	154.8	16.7	121.6
Michigan	3,170.6	2,870.2	2,533.6	336.6	300.4	79.9	2.6	217.9
Minnesota	1,626.6	1,381.2	1,270.1	111.1	245.4	108.7	20.0	116.7
Mississippi	686.4	548.6	496.1	52.5	137.9	95.7	2.2	39.9
Missouri	1,087.0	930.2	874.6	55.5	156.8	97.4	2.9	56.5
Montana	232.0	168.9	158.9	10.0	63.2	49.7	1.0	12.4
Nebraska	546.7	476.0	438.4	37.6	70.7	41.7	8.4	20.6
Nevada	301.0	272.5	233.6	38.9	28.6	22.6	0.5	5.5
New Hampshire	287.2	239.9	235.5	4.3	47.3	28.9	5.4	13.0
New Jersey	1,848.5	1,579.1	1,317.3	261.8	269.3	109.4	1.5	158.4
New Mexico	663.3	596.7	551.7	45.0	66.6	44.3	2.5	19.7
New York	4,623.2	3,399.2	3,108.8	290.4	1,224.0	577.6	23.7	622.6
North Carolina	2,144.5	1,842.9	1,615.3	227.6	301.6	181.2	57.1	63.3
North Dakota	345.7	310.0	280.8	29.2	35.7	22.5	1.1	12.2
Ohio	3,347.8	2,833.9	2,491.1	342.8	513.9	146.8	64.4	302.8
Oklahoma	1,097.9	962.3	897.5	64.8	135.6	87.0	5.2	43.3
Oregon	834.2	727.3	616.3	111.0	106.8	60.4	0.7	45.7
Pennsylvania	2,806.1	1,695.9	1,492.5	203.4	1,110.2	541.1	58.6	510.6
Rhode Island	386.0	270.4	257.6	12.8	115.6	87.5	4.5	23.6
South Carolina	1,360.0	1,096.6	988.3	108.3	263.4	200.7	20.3	42.4
South Dakota	192.7	162.7	142.0	20.7	30.0	24.3	0.9	4.7
Tennessee	1,647.6	1,371.5	1,175.9	195.6	276.2	236.0	5.2	35.0
Texas	4,382.3	3,856.2	3,561.3	294.9	526.1	341.1	6.4	178.6
Utah	812.8	738.5	656.4	82.1	74.3	52.8	1.5	19.9
Vermont	307.7	254.8	223.1	31.6	53.0	26.7	0.1	26.2
Virginia	2,372.2	2,064.3	1,851.6	212.7	307.9	193.8	7.8	106.3
Washington	2,098.5	1,705.6	1,508.9	196.7	392.9	106.4	178.2	108.4
West Virginia	553.7	467.1	428.0	39.1	86.6	65.9	2.8	17.9
Wisconsin	1,729.9	1,489.4	1,345.2	144.2	240.4	114.2	3.4	122.9
Wyoming	159.6	141.3	125.1	16.2	18.3	5.1	0.4	12.9

[a] Includes $6,732.2 million for auxiliary enterprises such as dormitories and athletic events.

[b] Includes support of local public schools, state administration and services, tuition grants, aid to private schools, and special programs.

Source: Department of Commerce, Bureau of the Census.

E10. State Direct Expenditures for Highways by State[a]

Fiscal Year 1990

($Millions)

State	Total	Regular highway facilities			Toll highway facilities		
		Total	Current Operation	Capital Outlay	Total	Current Operation	Capital Outlay
Total	$36,464.4	$34,120.7	$10,472.7	$23,648.1	$2,343.7	$1,142.2	$1,201.5
Alabama	566.5	566.5	155.3	411.2	-	-	-
Alaska	430.9	365.5	219.2	146.3	65.5	57.2	8.2
Arizona	1,125.8	1,125.8	160.2	965.6	-	-	-
Arkansas	320.0	320.0	147.9	172.2	-	-	-
California	2,603.6	2,502.7	1,304.6	1,198.1	100.9	43.0	57.9
Colorado	440.0	440.0	116.8	323.2	-	-	-
Connecticut	954.1	950.0	208.5	741.5	4.1	4.1	-
Delaware	187.7	177.7	25.0	152.7	10.0	6.9	3.0
Florida	1,542.8	1,341.1	415.5	925.6	201.7	40.3	161.3
Georgia	946.6	945.9	138.5	807.4	0.8	0.7	b
Hawaii	201.7	201.7	52.3	149.4	-	-	-
Idaho	225.4	225.4	27.9	197.6	-	-	-
Illinois	1,759.9	1,524.8	445.1	1,079.7	235.1	59.9	175.1
Indiana	645.3	611.1	183.6	427.4	34.2	25.7	8.6
Iowa	480.0	480.0	123.4	356.5	-	-	-
Kansas	445.6	406.9	138.0	268.9	38.7	15.8	23.0
Kentucky	623.2	599.5	200.4	399.1	23.7	7.2	16.5
Louisiana	714.5	692.1	143.2	548.9	22.4	15.6	6.8
Maine	224.6	193.7	104.1	89.6	30.9	20.7	10.2
Maryland	999.1	887.4	297.4	589.9	111.7	33.1	78.6
Massachusetts	545.6	448.1	134.5	313.5	97.6	54.3	43.3
Michigan	714.3	706.6	144.6	561.9	7.7	6.5	1.2
Minnesota	699.6	699.6	146.5	553.0	-	-	-
Mississippi	325.7	325.7	82.7	243.0	-	-	-
Missouri	619.2	619.2	219.3	400.0	-	-	-
Montana	237.3	237.3	71.1	166.3	-	-	-
Nebraska	302.3	302.3	57.6	244.6	-	-	-
Nevada	260.1	260.1	48.2	212.0	-	-	-
New Hampshire	190.3	146.2	66.9	79.3	44.1	11.8	32.3
New Jersey	1,320.8	902.5	121.5	781.0	418.2	252.5	165.7
New Mexico	348.5	348.5	74.5	273.9	-	-	-
New York	2,008.1	1,694.2	328.8	1,365.5	313.9	156.3	157.6
North Carolina	1,235.8	1,215.0	553.2	661.8	20.8	16.5	4.3
North Dakota	154.3	154.3	52.9	101.4	-	-	-
Ohio	1,113.8	1,017.2	279.2	738.0	96.5	42.4	54.1
Oklahoma	481.6	456.6	140.6	315.9	25.1	16.8	8.3
Oregon	373.0	372.7	82.5	290.2	0.3	0.3	-
Pennsylvania	2,005.7	1,790.5	845.4	945.1	215.2	89.9	125.3
Rhode Island	189.0	187.0	26.5	160.5	2.0	2.0	-
South Carolina	471.6	471.6	141.8	329.8	-	-	-
South Dakota	172.1	172.1	47.7	124.4	-	-	-
Tennessee	782.1	782.1	126.3	655.7	-	-	-
Texas	2,716.8	2,696.4	788.0	1,908.4	20.5	8.5	12.0
Utah	302.3	302.3	85.0	217.4	-	-	-
Vermont	126.1	126.1	73.6	52.5	-	-	-
Virginia	1,529.9	1,471.2	566.9	904.3	58.8	58.8	-
Washington	644.9	532.7	87.1	445.7	112.2	83.0	29.2
West Virginia	451.1	419.8	234.6	185.1	31.3	12.4	18.9
Wisconsin	482.2	482.2	160.0	322.2	-	-	-
Wyoming	222.9	222.9	78.5	144.4	-	-	-

[a] Includes streets, highways, and structures necessary for their use; snow and ice removal; bridges and levees.

[b] Less than $500,000.

Source: Department of Commerce, Bureau of the Census.

E11. State Direct Expenditures for Public Welfare by State

Fiscal Year 1990
($Millions)

		Cash Assistance Payments					
State	Total	Total	Categorical Assistance Programs[a]	Other	Vendor Payments	State Welfare Institutions	Other
Total	$83,200.5	$11,971.1	$10,671.8	$1,289.2	$57,065.4	$540.0	$13,604.1
Alabama	1,044.6	140.6	140.6	-	734.6	-	169.5
Alaska	296.0	68.6	65.7	2.9	163.2	26.7	37.4
Arizona	1,077.0	155.9	132.2	23.7	759.1	3.4	158.7
Arkansas	787.5	80.5	57.1	23.4	529.6	-	177.5
California	6,998.4	-	-	-	5,726.3	43.4	1,228.8
Colorado	613.4	-	-	-	494.8	12.0	106.5
Connecticut	1,623.5	363.5	361.3	2.2	991.8	18.4	249.9
Delaware	227.2	29.0	27.4	1.6	96.6	33.0	68.6
Florida	3,528.9	576.1	573.6	2.4	2,447.1	-	505.8
Georgia	2,125.2	323.3	323.3	-	1,452.2	-	349.7
Hawaii	420.9	112.9	89.3	23.5	210.5	-	97.5
Idaho	228.4	24.2	24.2	-	133.7	3.3	67.1
Illinois	4,277.7	1,084.1	900.6	183.5	2,285.9	26.9	880.9
Indiana	1,668.0	12.9	12.8	-	1,456.3	23.2	175.7
Iowa	1,076.9	152.9	152.9	-	559.9	27.6	336.4
Kansas	732.0	138.7	138.7	-	422.5	3.4	167.4
Kentucky	1,413.0	175.5	175.5	-	1,008.5	-	229.0
Louisiana	1,312.7	210.1	210.1	-	898.5	-	204.1
Maine	671.6	119.3	117.8	1.6	440.6	0.5	111.1
Maryland	1,863.6	376.7	376.7	-	1,142.3	2.7	341.8
Massachusetts	4,370.1	787.7	633.1	154.6	2,686.8	27.2	868.5
Michigan	4,248.4	1,399.6	1,162.0	237.6	1,774.0	29.2	1,045.6
Minnesota	1,467.5	0.9	-	0.9	1,388.1	24.3	54.2
Mississippi	692.4	60.8	60.8	-	492.3	-	139.3
Missouri	1,367.5	216.3	215.5	0.7	880.8	11.7	258.8
Montana	266.9	38.2	38.2	-	174.2	4.7	49.8
Nebraska	494.8	61.5	60.4	1.1	286.7	21.4	125.3
Nevada	211.3	26.7	26.5	0.1	135.0	-	49.6
New Hampshire	288.8	36.6	36.6	-	163.7	10.6	77.9
New Jersey	2,670.9	-	-	-	2,194.5	31.9	444.6
New Mexico	435.6	60.3	58.7	-	238.5	13.4	123.4
New York	8,757.5	-	-	-	8,333.7	8.6	415.2
North Carolina	1,544.4	309.5	246.6	62.9	1,117.6	-	117.3
North Dakota	221.9	18.2	18.2	-	176.0	1.3	26.4
Ohio	4,160.2	883.2	883.2	-	2,923.4	29.2	324.5
Oklahoma	1,089.3	175.3	175.2	0.2	674.4	16.7	221.8
Oregon	833.9	136.0	130.6	5.5	516.7	-	181.1
Pennsylvania	4,265.2	1,054.2	772.3	282.0	2,181.6	26.4	1,003.0
Rhode Island	516.6	95.3	95.3	-	305.6	10.9	104.9
South Carolina	1,068.3	108.2	98.0	10.2	614.0	-	346.1
South Dakota	186.1	25.5	22.8	2.7	123.4	2.0	35.2
Tennessee	1,304.2	194.4	160.6	33.7	888.2	-	221.6
Texas	4,188.6	762.2	600.9	161.4	2,643.9	-	782.4
Utah	455.2	83.3	63.6	19.8	270.4	-	101.4
Vermont	264.8	48.2	44.7	3.5	138.1	5.8	72.7
Virginia	1,137.5	218.8	218.8	-	848.5	-	70.2
Washington	1,935.5	483.6	436.0	47.6	1,040.4	14.6	397.0
West Virginia	631.5	118.7	116.6	2.1	397.9	1.3	113.6
Wisconsin	1,934.5	403.5	397.8	5.6	1,466.6	20.5	43.9
Wyoming	105.5	19.6	18.9	0.7	56.6	4.0	25.3

[a] Includes Aid to Families with Dependent Children and supplmental security income in those states with state-administered payments.

Source: Department of Commerce, Bureau of the Census

E12. State Direct Expenditures for Hospitals by State[a]

Fiscal Year 1990
($Millions)

	Total	State Hospitals and Institutions For the Handicapped			Other Hospitals[b]
		Total	Current Operation	Capital Outlay	
Total	$22,551.7	$22,444.6	$21,446.3	$998.2	$107.1
Alabama	594.9	594.9	547.5	47.4	-
Alaska	29.8	29.8	29.7	0.1	-
Arizona	75.3	63.2	62.2	1.0	12.1
Arkansas	191.3	189.9	187.6	2.3	1.4
California	2,059.0	2,059.0	1,978.3	80.7	-
Colorado	149.6	128.3	125.2	3.1	21.3
Connecticut	644.9	644.3	634.1	10.2	0.6
Delaware	46.0	46.0	45.2	0.7	-
Florida	476.4	467.8	447.2	20.5	8.6
Georgia	481.3	481.3	468.4	12.9	-
Hawaii	151.4	149.3	121.5	27.8	2.1
Idaho	27.6	27.6	26.8	0.8	-
Illinois	599.3	572.8	552.9	19.9	26.5
Indiana	416.8	416.8	395.6	21.2	-
Iowa	426.1	426.1	391.4	34.8	-
Kansas	274.5	274.5	263.6	10.8	-
Kentucky	262.8	250.8	205.2	45.6	12.0
Louisiana	618.9	618.9	609.1	9.8	-
Maine	67.9	67.9	66.1	1.8	-
Maryland	328.7	328.7	323.1	5.6	-
Massachusetts	841.5	841.5	824.2	17.2	-
Michigan	1,098.2	1,098.2	1,042.2	56.0	-
Minnesota	503.4	502.4	490.7	11.6	1.0
Mississippi	211.1	211.1	200.0	11.0	-
Missouri	386.3	385.4	365.7	19.8	0.9
Montana	33.1	33.1	32.5	0.6	-
Nebraska	191.6	191.6	177.2	14.4	-
Nevada	44.2	44.2	43.6	0.6	-
New Hampshire	45.0	45.0	43.5	1.5	-
New Jersey	740.4	723.2	705.5	17.7	17.2
New Mexico	187.3	187.3	180.8	6.5	-
New York	3,290.3	3,290.3	3,138.8	151.5	-
North Carolina	541.4	541.4	519.7	21.7	-
North Dakota	61.2	61.2	59.9	1.3	-
Ohio	964.7	964.7	884.6	80.1	-
Oklahoma	293.0	293.0	279.7	13.3	-
Oregon	304.4	304.4	290.5	13.9	-
Pennsylvania	927.8	924.3	885.9	38.4	3.5
Rhode Island	121.4	121.4	118.2	3.2	-
South Carolina	405.6	405.6	376.4	29.2	-
South Dakota	34.8	34.8	34.7	0.1	-
Tennessee	367.7	367.7	364.1	3.5	-
Texas	1,140.7	1,140.7	1,116.6	24.1	-
Utah	224.0	224.0	216.4	7.6	-
Vermont	22.5	22.5	22.4	0.1	-
Virginia	832.8	832.8	761.6	71.2	-
Washington	362.4	362.4	350.9	11.4	-
West Virginia	96.5	96.5	95.9	0.6	-
Wisconsin	324.8	324.8	314.7	10.0	-
Wyoming	31.3	31.3	28.5	2.8	-

[a] Includes general hospitals, sanitariums, and hospitals and institutions for special diseases.

[b] Nongovernmental.

Source: Department of Commerce, Bureau of the Census.

E13. Federal Aid Received by the States by Function[a]

Selected Fiscal Years 1902-1990

(\$Millions)

Year	Total	Public Welfare	Highways	Education[b]	Employment Security Administration	Health and Hospitals[c]	Natural Resources[c]	General Revenue Sharing	All Other
1902	\$3	\$1	-	\$1	-	-	-	-	\$1
1913	6	1	-	3	-	-	-	-	2
1922	99	1	\$79	10	-	-	-	-	9
1927	107	1	81	11	-	-	-	-	14
1932	222	1	191	12	-	-	-	-	18
1942	802	369	169	137	\$57	-	-	-	69
1950	2,275	1,107	438	345	168	\$96	-	-	122
1960	6,382	2,048	2,883	727	319	132	-	-	274
1961	6,412	2,164	2,613	824	380	148	-	-	284
1962	7,108	2,449	2,746	985	423	158	-	-	346
1963	7,832	2,707	3,024	1,156	409	185	-	-	351
1964	9,046	2,977	3,652	1,152	437	209	\$154	-	466
1965	9,874	3,133	3,987	1,393	457	222	172	-	509
1966	11,743	3,573	3,972	2,654	506	270	206	-	562
1967	13,616	4,363	4,033	3,500	553	314	236	-	627
1968	15,228	5,240	4,198	3,891	619	382	262	-	636
1969	16,907	6,477	3,201	4,121	681	427	284	-	716
1970	19,252	7,818	4,431	4,554	769	508	309	-	864
1971	22,754	9,553	4,814	5,468	959	532	360	-	1,078
1972	26,791	12,289	4,871	5,984	1,148	601	393	-	1,506
1973	31,361	13,653	4,648	6,430	1,276	608	437	\$2,272	2,037
1974	31,632	13,320	4,503	6,720	1,296	738	472	2,045	2,539
1975	36,148	14,247	5,260	7,879	1,521	1,102	599	2,068	3,473
1976	42,013	16,867	6,262	8,661	1,658	1,236	642	2,102	4,585
1977	45,890	18,723	6,363	9,036	1,833	1,532	637	2,217	5,550
1978	50,200	20,007	6,301	9,819	1,887	1,833	703	2,256	7,394
1979	54,548	22,313	7,015	10,710	1,928	1,988	784	2,261	7,550
1980	61,892	24,681	8,860	12,765	2,050	2,309	851	2,278	8,098
1981	67,868	28,892	9,369	14,100	2,362	2,601	986	1,118	8,440
1982	66,026	31,510	8,304	13,149	2,352	2,510	956	d	7,245
1983	68,985	32,949	8,927	13,208	2,531	2,869	965	d	7,536
1984	76,140	35,423	10,380	13,975	2,608	3,243	996	d	9,516
1985	84,469	38,664	12,702	15,307	2,679	3,416	1,113	d	10,588
1986	92,666	41,802	13,855	16,523	2,790	3,573	1,139	d	12,984
1987	96,463	44,969	12,963	16,883	2,794	3,764	1,960	d	12,130
1988	100,461	47,908	13,467	17,970	2,896	4,153	1,584	d	12,483
1989	108,236	51,934	14,404	19,547	2,968	4,769	1,430	d	13,184
1990	118,353	59,397	13,931	21,271	3,013	5,475	1,480	d	13,787

[a] Excludes value of any aid in kind rather than cash, such as free transfers of surplus property or of commodities.

[b] Includes aid for training of defense workers, 1942-1944; from 1954 to 1962, includes Federal reimbursement for atomic research by state universities, previously classified as "All Other"; from 1963, atomic research is again included in "All Other."

[c] Health and hospitals included in "All Other" for 1902-1948; natural resources included in "All Other" for 1902-1962.

[d] Federal general revenue sharing program for states ended in fiscal year 1981.

Source: Department of Commerce, Bureau of the Census.

E14. Total State Revenue by Source and State

Fiscal Year 1990
($Millions)

		From Own Sources						Intergovernmental	
			General Revenue						
	Total	Total Own Sources	Total	Taxes[a]	Charges and Miscellaneous	Liquor Stores[b]	Insurance Trust	From Federal	From Local
Total	$625,472.7	$499,125.1	$391,095.9	$300,488.6	$90,607.4	$6,212.5	$101,816.7	$118,352.7	$7,994.9
Alabama	9,041.0	6,916.0	5,469.7	3,819.5	1,650.2	206.2	1,240.1	2,060.1	64.8
Alaska	5,500.2	4,872.6	4,214.3	1,546.4	2,667.9	12.8	645.5	622.6	5.1
Arizona	8,598.4	7,058.8	5,443.3	4,376.8	1,066.5	16.2	1,599.3	1,292.6	247.0
Arkansas	4,511.0	3,363.2	2,908.3	2,260.9	647.4	-	455.0	1,142.6	5.1
California	88,703.9	72,325.7	52,873.1	43,419.2	9,453.9	150.4	19,302.3	16,051.1	327.0
Colorado	7,526.9	6,134.7	4,391.2	3,069.4	1,321.8	-	1,743.6	1,362.0	30.1
Connecticut	9,590.7	7,833.7	6,879.4	5,268.0	1,611.4	17.8	936.4	1,753.2	3.8
Delaware	2,315.6	2,006.2	1,794.7	1,129.6	665.2	4.2	207.3	306.8	2.6
Florida	23,868.1	19,713.9	16,471.4	13,289.5	3,181.9	4.5	3,238.0	3,998.9	155.4
Georgia	13,107.9	10,175.5	8,257.4	7,078.2	1,179.2	-	1,918.1	2,876.8	55.6
Hawaii	4,325.5	3,710.6	3,226.9	2,334.8	892.1	-	483.7	610.4	4.5
Idaho	2,417.0	1,908.0	1,484.8	1,138.7	346.0	38.6	384.6	493.6	15.4
Illinois	24,313.1	19,721.1	16,247.7	12,890.5	3,357.2	-	3,473.3	4,489.5	102.5
Indiana	11,456.2	9,125.7	8,371.7	6,101.6	2,270.1	-	753.9	2,255.3	75.3
Iowa	6,727.7	5,368.3	4,469.5	3,313.1	1,156.4	78.4	820.4	1,290.8	68.6
Kansas	5,135.6	4,159.9	3,410.3	2,669.0	741.3	-	749.5	958.3	17.5
Kentucky	8,592.8	6,786.3	5,540.2	4,260.7	1,279.5	-	1,246.1	1,794.2	12.3
Louisiana	10,096.3	7,681.2	6,509.2	4,086.7	2,422.5	-	1,172.0	2,399.0	16.1
Maine	3,246.0	2,549.8	2,151.7	1,560.9	590.9	73.1	325.0	691.4	4.9
Maryland	12,194.6	10,006.4	8,256.3	6,450.1	1,806.2	68.0	1,682.1	2,095.4	92.8
Massachusetts	17,034.1	13,434.3	12,174.0	9,369.1	2,804.9	52.1	1,208.2	3,306.6	293.1
Michigan	23,405.0	18,717.2	15,019.9	11,343.4	3,676.5	425.7	3,271.6	4,180.7	507.1
Minnesota	13,161.9	10,771.3	8,600.8	6,819.3	1,781.5	-	2,170.5	2,273.7	116.9
Mississippi	5,344.0	3,839.2	3,018.3	2,395.9	622.5	112.3	708.6	1,491.7	13.1
Missouri	9,343.5	7,523.9	6,192.5	4,939.2	1,253.3	-	1,331.4	1,804.2	15.4
Montana	2,224.5	1,661.9	1,266.4	857.7	408.7	33.0	362.5	547.6	15.0

Continued

E14. Total State Revenue by Source and State (continued)

Fiscal Year 1990

($Millions)

		From Own Sources						Intergovernmental	
			General Revenue						
	Total	Total Own Sources	Total	Taxes[a]	Charges and Miscellaneous	Liquor Stores[b]	Insurance Trust	From Federal	From Local
Nebraska	3,073.4	2,375.5	2,157.6	1,512.9	644.7	-	217.9	681.4	16.5
Nevada	3,265.8	2,865.1	1,869.6	1,563.3	306.3	55.0	940.6	386.0	14.7
New Hampshire	1,922.2	1,492.1	1,133.2	595.3	537.9	188.0	170.9	373.6	56.5
New Jersey	22,624.0	18,847.8	14,498.7	10,433.9	4,064.8	363.7	3,985.3	3,644.3	131.9
New Mexico	4,730.8	3,893.5	3,235.2	2,014.0	1,221.2	-	658.3	779.5	57.8
New York	64,253.0	47,116.7	35,305.0	28,614.6	6,690.4	1,778.9	10,032.8	12,902.4	4,233.9
North Carolina	14,485.1	11,596.6	9,456.7	7,864.7	1,592.0	-	2,139.9	2,648.3	240.2
North Dakota	1,810.3	1,348.1	1,166.4	677.1	489.3	-	181.7	443.4	18.8
Ohio	28,515.7	23,531.8	14,984.2	11,436.4	3,547.8	322.1	8,225.4	4,767.3	216.7
Oklahoma	7,200.6	5,814.0	4,590.8	3,476.8	1,114.0	219.6	1,003.6	1,345.2	41.4
Oregon	7,000.7	5,333.2	4,162.3	2,785.9	1,376.4	150.2	1,020.8	1,637.7	29.8
Pennsylvania	27,222.9	21,889.4	16,617.1	13,219.7	3,397.5	625.3	4,646.9	5,268.5	65.0
Rhode Island	3,034.2	2,323.4	1,773.6	1,233.3	540.3	7.1	542.7	667.2	43.6
South Carolina	8,750.3	6,932.1	5,112.1	3,934.4	1,177.7	554.8	1,265.2	1,728.1	90.0
South Dakota	1,493.9	1,036.5	852.3	500.1	352.2	-	184.1	450.9	6.5
Tennessee	9,109.7	6,589.6	5,467.7	4,245.0	1,222.7	-	1,121.9	2,478.5	41.6
Texas	30,975.0	24,439.6	19,423.8	14,716.5	4,707.3	-	5,015.8	6,499.3	36.1
Utah	4,302.3	3,299.8	2,527.4	1,768.0	759.4	66.1	706.3	966.3	36.1
Vermont	1,592.2	1,198.3	1,038.8	665.7	373.1	28.8	130.7	393.6	0.3
Virginia	13,606.7	11,316.2	9,339.8	6,600.5	2,739.3	251.0	1,725.4	2,105.1	185.4
Washington	14,999.3	12,697.8	9,194.4	7,423.1	1,771.3	230.8	3,272.6	2,245.6	56.0
West Virginia	4,436.5	3,487.2	2,865.8	2,229.7	636.0	53.0	568.5	942.0	6.3
Wisconsin	13,387.6	10,942.1	8,529.8	6,557.7	1,972.1	-	2,412.2	2,365.1	80.5
Wyoming	1,899.9	1,373.5	1,130.3	611.6	518.7	26.9	216.3	504.3	22.1

[a] Excludes unemployment compensation taxes included in insurance trust revenue, shown separately in Table E47.

[b] Represents sales revenues, not net profits. Includes utility revenues of $3,305.1 million for 15 states, not shown separately

Source: Department of Commerce, Bureau of the Census

E16. Percent Distribution of State Tax Collections by Source

Selected Fiscal Years 1902-1990

Year	Total Tax Collections[a]	General Sales, Use, or Gross Receipts	Motor Vehicle Fuel Sales	Tobacco Products Sales	Alcoholic Beverage Sales and Licenses	Motor Vehicle and Operators' Licenses	Income			Property	Death and Gift	Severance	Other
							Total	Individual	Corporation				
1902	100.0%	-	-	-	b	-	-	-	-	52.6%	b	-	47.4%
1913	100.0	-	-	-	.7%[c]	1.7%	-	-	-	46.5	b	-	51.2
1922	100.0	-	1.4%	-	-	16.0	10.7%	4.5%	6.1%	36.7	7.0%	-	28.2
1927	100.0	-	16.1	-	-	18.7	10.1	4.4	5.7	23.0	6.6	-	25.5
1932	100.0	.4%	27.9	1.0%	0.1	17.7	8.1	3.9	4.2	17.4	7.8	1.0%	18.7
1938	100.0	14.3	24.8	1.8	7.2	11.5	12.2	7.0	5.3	7.8	4.5	1.9	14.0
1940	100.0	15.1	25.3	2.9	7.7	11.7	10.9	6.2	4.7	7.8	3.4	1.6	13.6
1948	100.0	21.9	18.7	5.0	7.4	8.8	16.1	7.4	8.7	4.1	2.7	1.9	13.4
1950	100.0	21.1	19.5	5.2	6.3	9.5	16.5	9.1	7.4	3.9	2.1	2.7	13.3
1952	100.0	22.6	19.0	4.6	5.3	9.4	17.8	9.3	8.5	3.8	2.1	2.8	12.8
1954	100.0	22.9	20.0	4.2	4.9	9.9	16.0	9.1	7.0	3.5	2.2	2.8	13.5
1956	100.0	22.7	20.1	3.8	4.7	9.7	16.9	10.3	6.7	3.5	2.3	2.7	13.6
1958	100.0	23.5	19.6	4.1	4.3	9.5	17.2	10.3	6.8	3.6	2.4	2.5	13.4
1960	100.0	23.8	18.5	5.1	4.1	8.7	18.8	12.2	6.5	3.4	2.3	2.3	12.9
1962	100.0	24.9	17.8	5.2	3.6	8.1	19.6	13.3	6.4	3.1	2.5	2.2	12.9
1964	100.0	25.1	16.7	4.9	4.1	7.9	21.1	14.1	7.0	3.0	2.7	2.0	12.5
1966	100.0	26.8	15.7	5.2	3.8	7.6	21.5	14.6	6.9	2.8	2.8	1.9	11.8
1968	100.0	28.7	14.2	5.2	3.5	6.8	24.0	17.1	6.9	2.5	2.4	1.7	10.9
1970	100.0	29.6	13.1	4.8	3.2	5.7	26.9	19.1	7.8	2.3	2.1	1.4	10.9
1971	100.0	30.0	12.9	4.9	3.2	5.7	26.3	19.7	6.6	2.2	2.1	1.4	11.2
1972	100.0	29.4	12.1	4.7	3.0	5.6	29.1	21.7	7.4	2.1	2.2	1.3	10.6
1973	100.0	29.1	11.8	4.6	2.9	5.3	30.9	22.9	8.0	1.9	2.1	1.2	10.2
1974	100.0	30.5	11.1	4.4	2.8	5.1	31.1	23.0	8.1	1.8	1.9	1.7	9.8
1975	100.0	30.9	10.3	4.1	2.6	4.9	31.8	23.5	8.3	1.8	1.8	2.2	9.6
1976	100.0	30.6	9.7	3.9	2.5	4.9	32.2	24.0	8.2	2.4	1.7	2.3	9.9
1977	100.0	30.6	9.0	3.5	2.3	4.5	34.3	25.2	9.1	2.2	1.8	2.1	9.7
1978	100.0	31.1	8.4	3.2	2.2	4.3	35.2	25.7	9.5	2.1	1.6	2.2	9.7
1979	100.0	31.6	8.0	2.9	2.1	4.1	35.8	26.1	9.7	2.0	1.6	2.3	9.6
1980	100.0	31.5	7.1	2.7	1.9	3.9	36.8	27.1	9.7	2.1	1.5	3.0	9.3
1981	100.0	31.0	6.5	2.6	1.9	3.8	36.8	27.3	9.4	2.0	1.5	4.3	9.7
1982	100.0	31.0	6.4	2.4	1.8	3.7	36.7	28.1	8.6	1.9	1.4	4.8	9.8
1983	100.0	31.3	6.3	2.3	1.7	3.7	36.7	29.0	7.7	1.9	1.5	4.3	10.3
1984	100.0	31.8	6.3	2.0	1.6	3.5	37.8	30.0	7.9	2.0	1.1	3.7	10.2
1985	100.0	32.3	6.2	2.1	1.5	3.6	37.8	29.6	8.2	1.8	1.1	3.3	10.3
1986	100.0	32.8	6.2	2.0	1.4	3.7	37.6	29.6	8.1	1.9	1.1	2.7	10.6
1987	100.0	32.3	6.3	1.9	1.4	3.7	39.2	30.8	8.4	1.9	1.2	1.6	10.4
1988	100.0	32.9	6.5	1.8	1.3	3.7	38.5	30.3	8.2	1.9	1.2	1.6	10.5
1989	100.0	32.8	6.3	1.8	1.1	3.6	39.6	31.2	8.4	1.9	1.2	1.5	10.2
1990	100.0	33.2	6.4	1.8	1.1	3.6	39.2	32.0	7.2	1.9	1.3	1.6	9.9

[a] Excluding unemployment taxes.

[b] Unallocable, included in "Other."

[c] License taxes included in "Other."

Source: Computed by Tax Foundation from data in Table E17.

E17. State Tax Collections by Source

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1990[a]

($Millions)

Year	Total: Including Unemployment	Total: Excluding Unemployment	General Sales, Use, or Gross Receipts	Motor Vehicle Fuel Sales	Tobacco Product Sales	Alcoholic Beverage Sales and Licenses	Motor Vehicle and Operators' Licenses
1902	c	$156	-	-	-	[e]	-
1913	c	301	-	-	-	$2[f]	$5
1922	c	947	-	$13	-	-	152
1927	c	1,608	-	259	-	-	301
1932	c	1,890	$7	527	$19	1	335
1934	c	1,979	173	565	25	81	305
1936	$2,641	2,618	364	687	44	166	360
1938	3,834	3,132	447	777	55	227	359
1940	4,157	3,313	499	839	97	255	387
1941	4,507	3,606	575	913	106	272	434
1942	4,979	3,903	632	940	130	313	431
1943	5,136	3,964	671	776	141	335	414
1944	5,390	4,071	720	684	159	324	394
1945	5,603	4,349	776	696	145	368	414
1946	5,971	4,937	899	886	198	469	439
1947	6,690	5,721	1,181	1,110	245	480	517
1948	7,802	6,743	1,478	1,259	337	499	593
1949	8,349	7,376	1,609	1,361	388	502	665
1950	8,958	7,930	1,670	1,544	414	497	755
1951	10,270	8,933	2,000	1,710	430	546	840
1952	11,295	9,857	2,229	1,870	449	519	924
1953	11,922	10,552	2,433	2,019	469	544	1,012
1954	12,352	11,089	2,540	2,218	464	542	1,098
1955	12,735	11,597	2,637	2,353	459	550	1,184
1956	14,690	13,375	3,036	2,687	515	625	1,295
1957	16,041	14,531	3,373	2,828	556	650	1,368
1958	16,412	14,919	3,507	2,919	616	647	1,415
1959	17,495	15,848	3,697	3,058	675	684	1,492
1960	20,172	18,036	4,302	3,335	923	734	1,573
1961	21,374	19,057	4,510	3,431	1,001	774	1,641
1962	23,210	20,561	5,111	3,665	1,075	740	1,667
1963	25,109	22,117	5,539	3,851	1,124	883	1,780
1964	27,289	24,243	6,084	4,059	1,196	989	1,917
1965	29,120	26,128	6,711	4,300	1,284	1,050	2,021
1966	32,420	29,380	7,873	4,627	1,541	1,120	2,236
1967	34,836	31,926	8,923	4,837	1,615	1,182	2,311
1968	38,947	36,400	10,441	5,178	1,886	1,281	2,485
1969	44,481	41,931	12,443	5,644	2,056	1,379	2,685
1970	50,486	47,962	14,177	6,283	2,308	1,540	2,728
1971	54,031	51,541	15,473	6,628	2,536	1,650	2,953
1972	62,909	59,870	17,619	7,216	2,831	1,820	3,340
1973	72,564	68,069	19,793	8,058	3,112	1,957	3,636
1974	79,336	74,207	22,612	8,207	3,250	2,051	3,755
1975	85,290	80,155	24,780	8,255	3,288	2,110	3,941
1976	95,422	89,256	27,333	8,660	3,462	2,211	4,356
1977	109,608	101,085	30,896	9,088	3,500	2,297	4,587
1978	123,155	113,261	35,280	9,501	3,653	2,454	4,835
1979	136,869	124,908	39,505	9,880	3,640	2,580	5,155
1980	149,746	137,075	43,168	9,722	3,738	2,657	5,325
1981	167,227	149,738	46,412	9,734	3,893	2,826	5,695
1982	178,358	162,607	50,357	10,473	3,958	2,937	6,036
1983	192,091	171,464	53,643	10,793	4,001	2,967	6,292
1984	212,845	196,905	62,564	12,408	3,949	3,181	6,933
1985	232,336	215,893	69,633	13,344	4,534	3,286	7,780
1986	244,666	228,054	74,821	14,087	4,449	3,302	8,374
1987	263,612	246,501	79,819	15,661	4,606	3,343	9,037
1988	281,419	264,148	87,010	17,196	4,801	3,433	9,644
1989	301,485	284,413	93,414	18,029	5,039	3,115	10,145
1990	n.a.	300,489	99,702	19,379	5,541	3,191	10,675

[a] In 1945, 1943, and prior to 1942, includes all local shares of state-imposed taxes.

[b] In several states, individual and corporation income taxes are not segregable.

[c] Unemployment tax not levied prior to 1936.

Continued

E17. State Tax Collections by Source (continued)

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1990[a]

($Millions)

Income[b]				Death		Unemploy-	
Total	Individual	Corporation	Property	and Gift	Severance	ment[c]	Other[d]
-	-	-	$82	e	-	-	$74
-	-	-	140	e	-	-	154
$101	$43	$58	348	$66	-	-	267
162	70	92	370	106	-	-	410
153	74	79	328	148	$19	-	353
129	80	49	273	93	21	-	314
266	153	113	228	117	34	$23	354
383	218	165	244	142	58	702	440
361	206	155	260	113	53	844	449
422	225	197	268	118	53	901	445
518	249	269	264	110	62	1,076	502
633	293	340	259	109	75	1,172	547
762	316	446	243	110	71	1,319	605
810	357	453	276	136	83	1,254	643
831	389	442	249	141	90	1,034	737
869	418	451	261	165	94	969	799
1,084	499	585	276	179	131	1,059	905
1,234	593	641	276	176	201	973	963
1,310	724	586	307	168	211	1,028	1,053
1,492	805	687	346	198	222	1,337	1,151
1,751	913	838	370	211	272	1,438	1,262
1,779	969	810	365	222	286	1,370	1,423
1,776	1,004	772	391	247	312	1,263	1,502
1,831	1,094	737	412	249	306	1,138	1,616
2,264	1,374	890	467	310	361	1,315	1,815
2,547	1,563	984	479	338	388	1,510	2,003
2,562	1,544	1,018	533	351	370	1,493	1,998
2,765	1,764	1,001	566	347	394	1,647	2,171
3,389	2,209	1,180	607	420	420	2,136	2,333
3,621	2,355	1,266	631	501	451	2,317	2,496
4,036	2,728	1,308	640	516	451	2,649	2,660
4,461	2,956	1,505	688	595	468	2,992	2,728
5,110	3,415	1,695	722	658	489	3,046	3,019
5,586	3,657	1,929	766	731	503	2,994	3,171
6,326	4,288	2,038	834	808	545	3,040	3,463
7,136	4,909	2,227	862	795	577	2,910	3,688
8,749	6,231	2,518	912	872	618	2,547	3,977
10,707	7,527	3,180	981	996	630	2,550	4,410
12,921	9,183	3,738	1,092	906	686	2,524	5,231
13,577	10,153	3,424	1,126	1,104	733	2,490	5,761
17,412	12,996	4,416	1,257	1,294	758	3,128	6,323
21,012	15,587	5,425	1,312	1,431	850	4,495	6,908
23,093	17,078	6,015	1,301	1,425	1,255	5,129	7,258
25,461	18,819	6,642	1,451	1,418	1,741	5,135	7,712
28,721	21,448	7,273	2,118	1,513	2,029	6,166	8,853
34,667	25,493	9,174	2,260	1,805	2,169	8,523	9,817
39,843	29,105	10,738	2,364	1,837	2,493	9,894	10,988
44,750	32,622	12,128	2,490	1,973	2,893	11,761	11,996
50,410	37,089	13,321	2,892	2,035	4,167	12,671	12,799
55,038	40,895	14,143	2,949	2,229	6,379	17,489	14,584
59,670	45,668	14,002	3,116	2,350	7,830	15,751	15,925
62,942	49,789	13,153	3,281	2,545	7,406	20,627	17,594
74,514	59,002	15,511	3,862	2,226	7,249	15,940	20,041
81,539	63,908	17,631	3,984	2,328	7,211	16,443	22,274
85,832	67,469	18,363	4,355	2,534	6,125	16,632	24,175
96,778	76,038	20,740	4,613	3,023	4,048	17,111	25,573
101,818	80,133	21,685	5,049	3,241	4,326	17,273	27,628
112,554	88,693	23,861	5,417	3,486	4,147	17,052	29,067
117,827	96,076	21,751	5,848	3,832	4,683	n.a.	29,811

[d] Includes taxes on insurance, public utilities, pari-mutuels, corporation licenses, hunting and fishing licenses, documents and stock transfers, other, and unsegregable.

[e] Unsegregable, included in "Other."

[f] Licenses included in "Other."

Source: Department of Commerce, Bureau of the Census.

E18. State Tax Collections by Source and State

Excluding Unemployment Tax Collections
Fiscal Year 1990[a]
($Thousands)

	Total	General Sales, Use, or Gross Receipts	Selective Sales, Use, or Gross Receipts[b]	Licenses	Individual Income[c]	Corporation Net Income	Property	Death and Gift	Severance	Other Taxes
Total	$300,488,565	$99,701,944	$47,367,405	$18,841,828	$96,076,243	$21,751,119	$5,848,175	$3,831,781	$4,682,531	$2,387,539
Alabama	3,819,513	1,037,821	964,938	337,511	1,121,458	179,833	90,543	15,876	59,213	12,320
Alaska	1,546,441	-	90,904	75,504	-	165,140	99,841	1,063	1,103,812	177
Arizona	4,376,761	1,917,689	657,682	297,659	1,063,804	179,832	236,178	23,917	-	-
Arkansas	2,260,936	839,400	370,800	144,670	739,200	130,300	6,644	6,800	15,562	7,560
California	43,419,164	13,626,773	3,642,996	1,855,887	16,824,356	4,928,377	2,123,784	386,137	30,854	-
Colorado	3,069,428	825,275	511,325	214,871	1,341,695	123,357	7,389	21,306	14,402	9,808
Connecticut	5,268,014	2,443,398	1,031,345	285,269	610,438	679,726	12	158,227	-	59,599
Delaware	1,129,551	-	158,712	337,797	456,311	117,802	-	20,061	-	38,868
Florida	13,289,492	8,191,414	2,386,089	840,499	-	698,825	308,570	251,558	65,861	546,676
Georgia	7,078,197	2,638,664	815,121	194,538	2,867,914	478,218	24,692	27,616	-	31,434
Hawaii	2,334,797	1,176,687	307,431	38,413	695,097	94,750	-	16,329	-	6,090
Idaho	1,138,748	383,068	176,122	100,271	403,061	72,692	105	1,849	404	1,076
Illinois	12,890,512	4,076,915	2,391,387	834,056	4,288,408	939,149	229,444	105,697	-	25,456
Indiana	6,101,619	2,551,464	820,418	227,636	2,089,540	340,976	3,541	67,286	756	-
Iowa	3,313,094	943,565	527,899	301,777	1,271,689	199,558	-	65,119	-	3,487
Kansas	2,668,998	872,604	409,035	158,217	856,769	210,462	32,132	43,159	86,620	-
Kentucky	4,260,691	1,087,582	823,604	272,663	1,210,285	279,483	303,332	66,855	213,893	2,994
Louisiana	4,086,693	1,262,887	772,577	393,290	737,156	393,978	46,564	51,179	429,062	-
Maine	1,560,869	508,980	264,310	98,484	580,562	57,658	31,956	8,900	-	10,019
Maryland	6,450,139	1,571,866	1,140,160	237,200	2,864,409	292,552	170,107	81,560	-	92,285
Massachusetts	9,369,108	1,956,467	895,332	415,434	4,909,728	871,195	2,063	276,447	-	42,442
Michigan	11,343,403	3,187,651	1,226,572	674,269	3,927,004	1,815,601	325,512	124,402	45,570	16,822
Minnesota	6,819,254	1,869,521	1,096,243	459,874	2,876,636	481,854	7,762	25,250	2,076	38
Mississippi	2,395,876	1,088,620	479,962	146,256	430,391	119,985	74,393	10,711	45,558	-
Missouri	4,939,169	1,898,837	609,738	362,857	1,790,590	221,471	11,952	41,978	35	1,711

Continued

E18. State Tax Collections by Source and State (continued)

Excluding Unemployment Tax Collections

Fiscal Year 1990[a]

($Thousands)

	Total	General Sales, Use, or Gross Receipts	Selective Sales, Use, or Gross Receipts[b]	Licenses	Individual Income[c]	Corporation Net Income	Property	Death and Gift	Severance	Other Taxes
Montana	857,685	-	182,574	92,088	279,643	80,316	103,609	9,049	95,740	14,666
Nebraska	1,512,928	508,047	319,311	107,091	495,567	71,948	1,932	3,669	2,729	2,634
Nevada	1,583,282	802,007	554,637	163,452	-	-	26,474	13,837	22,875	-
New Hampshire	595,299	-	271,158	94,388	41,391	126,589	6,273	25,485	159	29,856
New Jersey	10,433,910	3,291,359	2,152,615	634,233	2,952,048	1,123,096	16,762	202,737	-	61,062
New Mexico	2,014,040	835,989	299,998	128,340	360,971	61,732	24,412	9,908	292,690	-
New York	28,614,593	6,002,896	3,365,112	918,160	15,289,156	1,885,429	-	525,597	-	628,243
North Carolina	7,864,737	1,772,911	1,419,410	485,763	3,390,390	612,388	99,342	82,993	1,540	-
North Dakota	677,112	230,973	149,524	60,230	105,687	46,762	2,129	2,231	79,576	-
Ohio	11,436,367	3,589,092	2,162,847	841,251	4,125,303	643,429	9,034	56,944	9,468	-
Oklahoma	3,476,859	844,475	696,230	362,550	1,000,883	95,920	-	67,179	395,292	14,331
Oregon	2,785,890	-	393,608	347,581	1,826,848	147,784	197	14,003	52,242	3,829
Pennsylvania	13,219,655	4,224,983	2,322,291	1,508,747	3,220,667	1,094,778	171,625	474,694	-	201,870
Rhode Island	1,233,305	397,426	247,093	56,091	426,583	68,828	9,626	23,051	-	4,617
South Carolina	3,934,383	1,447,851	688,753	207,693	1,380,180	150,926	9,559	35,356	-	14,065
South Dakota	500,093	249,691	152,960	43,576	-	30,714	-	14,574	8,578	-
Tennessee	4,245,024	2,343,908	924,549	429,511	102,954	332,036	-	35,277	1,537	75,252
Texas	14,716,513	7,625,401	4,220,435	1,651,675	-	-	-	131,148	1,087,854	-
Utah	1,767,991	707,114	207,913	73,996	646,830	94,167	282	7,593	30,096	-
Vermont	665,743	136,029	185,005	52,784	250,904	27,129	348	3,067	-	10,479
Virginia	6,600,489	1,353,076	1,290,681	367,860	3,062,187	306,170	16,695	63,063	1,556	119,201
Washington	7,423,096	4,470,930	1,093,250	391,071	-	-	1,103,601	29,713	69,257	265,274
West Virginia	2,229,745	764,523	428,119	123,705	516,858	221,642	1,499	6,927	162,692	3,780
Wisconsin	6,557,746	1,983,828	1,014,041	334,392	2,624,896	436,562	43,437	92,203	868	27,519
Wyoming	611,613	162,267	54,599	62,698	-	-	75,823	2,202	254,024	-
District of Columbia	2,310,313	466,557	207,839	40,849	637,910	140,041	727,175	23,497	-	66,445

[a] Preliminary; unemployment tax collections are shown in Table E47.

[b] Includes collections of motor fuels, alcoholic beverages, tobacco products, insurance, public utilities, pari-mutuels, amusement and other selective sales and gross receipts.

[c] Includes three states (Connecticut, New Hampshire, and Tennessee) where tax applies to limited income base (see Table E23).

Source: Department of Commerce, Bureau of the Census.

E19. Percentage Distribution of State Tax Collections by Source and State

(Excluding Unemployment Tax Collections)
Fiscal Year 1990

	Total	General Sales	Selective Sales and Gross Receipts	Licenses	Income	Property	Other
Total	100.0%	33.2%	15.8%	6.3%	39.2%	1.9%	3.6%
Alabama	100.0	27.2	25.3	8.8	34.1	2.4	2.3
Alaska	100.0	-	5.9	4.9	12.0	5.8	71.5
Arizona	100.0	43.8	15.0	6.8	28.4	5.4	0.5
Arkansas	100.0	37.1	16.4	6.4	38.5	0.3	1.3
California	100.0	31.4	8.4	4.3	50.1	4.9	1.0
Colorado	100.0	26.9	16.7	7.0	47.7	0.2	1.5
Connecticut	100.0	46.4	19.6	5.4	24.5	-	4.1
Delaware	100.0	-	14.1	29.9	50.8	-	5.2
Florida	100.0	61.6	18.0	6.3	5.3	2.3	6.5
Georgia	100.0	37.3	11.5	2.7	47.3	0.3	0.8
Hawaii	100.0	50.4	13.2	1.6	33.8	-	1.0
Idaho	100.0	33.6	15.5	8.8	41.8	-	0.3
Illinois	100.0	31.6	18.6	6.5	40.6	1.6	1.0
Indiana	100.0	41.8	13.4	3.7	39.8	0.1	1.1
Iowa	100.0	28.5	15.9	9.1	44.4	-	2.1
Kansas	100.0	32.7	15.3	5.9	40.0	1.2	4.9
Kentucky	100.0	25.5	19.3	6.4	35.0	7.1	6.7
Louisiana	100.0	30.9	18.9	9.6	27.7	1.1	11.8
Maine	100.0	32.6	16.9	6.3	40.9	2.0	1.2
Maryland	100.0	24.4	17.7	3.7	48.9	2.6	2.7
Massachusetts	100.0	20.9	9.6	4.4	61.7	-	3.4
Michigan	100.0	28.1	10.9	5.9	50.6	2.9	1.6
Minnesota	100.0	27.4	16.1	6.7	49.3	0.1	0.4
Mississippi	100.0	45.4	20.0	6.1	23.0	3.1	2.3
Missouri	100.0	38.6	12.3	7.3	40.7	0.2	0.9
Montana	100.0	-	21.3	10.7	42.0	12.1	13.9
Nebraska	100.0	33.6	21.1	7.1	37.5	0.1	0.6
Nevada	100.0	50.7	35.0	10.3	-	1.7	2.3
New Hampshire	100.0	-	45.5	15.9	28.2	1.1	9.3
New Jersey	100.0	31.5	20.6	6.1	39.1	0.2	2.5
New Mexico	100.0	41.5	14.9	6.4	21.0	1.2	15.0
New York	100.0	21.0	11.8	3.2	60.0	-	4.0
North Carolina	100.0	22.5	18.0	6.2	50.9	1.3	1.1
North Dakota	100.0	34.1	22.1	8.9	22.5	0.3	12.1
Ohio	100.0	31.4	18.9	7.4	41.7	0.1	0.6
Oklahoma	100.0	24.3	20.0	10.4	31.5	-	13.7
Oregon	100.0	-	14.1	12.5	70.9	-	2.5
Pennsylvania	100.0	32.0	17.6	11.4	32.6	1.3	5.1
Rhode Island	100.0	32.2	20.0	4.5	40.2	0.8	2.2
South Carolina	100.0	36.8	17.5	5.3	38.9	0.2	1.3
South Dakota	100.0	49.9	30.6	8.7	6.1	-	4.6
Tennessee	100.0	55.2	21.8	10.1	10.2	-	2.6
Texas	100.0	51.8	28.7	11.2	-	-	8.3
Utah	100.0	40.0	11.8	4.2	41.9	-	2.1
Vermont	100.0	20.4	27.8	7.9	41.8	0.1	2.0
Virginia	100.0	20.5	19.6	5.6	51.3	0.3	2.8
Washington	100.0	60.2	14.7	5.3	-	14.9	4.9
West Virginia	100.0	34.3	19.2	5.5	33.1	0.1	7.8
Wisconsin	100.0	30.3	15.5	5.1	46.7	0.7	1.8
Wyoming	100.0	26.5	8.9	10.3	-	12.4	41.9[a]
District of Columbia	100.0	20.2	9.0	1.8	33.7	31.5	3.9

[a] Primarily severance tax collections.

Source: Computed by Tax Foundation from data in Table E18.

E20. State Tax Collections by State

Excluding Unemployment Tax Collections[a]

Selected Fiscal Years 1939-1990[b]

($Thousands)

State	1939	1946	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$3,076,387	$4,937,085	$7,929,881	$18,035,027	$47,961,984	$137,056,630	$228,053,889	$246,500,689	$264,145,771	$284,412,634	$300,488,585
Alabama	47,780	66,607	115,918	273,718	657,381	1,856,780	2,887,083	3,222,201	3,374,056	3,662,563	3,819,513
Alaska	•	•	•	27,110	65,999	1,437,607	1,856,468	1,082,391	1,251,021	1,410,330	1,546,441
Arizona	15,268	31,701	47,838	164,985	474,270	1,716,237	3,195,720	3,469,477	3,722,112	4,080,582	4,376,761
Arkansas	28,030	56,415	85,016	158,118	351,447	1,160,767	1,826,701	1,889,068	2,021,518	2,172,464	2,280,936
California	242,215	480,144	811,208	2,124,369	5,497,548	19,366,606	30,878,427	35,849,708	38,073,563	41,213,784	43,419,164
Colorado	31,380	51,288	69,456	192,542	470,080	1,490,898	2,344,375	2,545,879	2,725,767	2,903,821	3,089,428
Connecticut	40,258	55,780	105,638	238,124	741,789	1,839,678	3,836,804	4,280,758	4,373,471	4,808,456	5,268,014
Delaware	9,778	15,175	25,778	70,778	185,648	515,715	802,688	852,000	906,355	1,130,198	1,129,561
Florida	51,191	111,008	170,275	521,682	1,421,109	4,804,298	9,120,166	9,846,236	11,491,278	12,456,563	13,269,492
Georgia	42,128	70,769	124,648	389,080	941,334	2,728,961	4,917,070	5,323,880	5,762,247	6,347,203	7,078,197
Hawaii	•	•	•	124,230	340,460	898,383	1,480,885	1,887,424	2,038,375	2,217,038	2,334,787
Idaho	10,143	16,172	30,062	66,099	186,900	490,346	744,730	829,809	906,257	1,035,025	1,138,748
Illinois	183,247	256,819	380,270	636,372	2,868,694	7,073,077	9,800,757	10,429,524	11,078,693	11,760,568	12,890,512
Indiana	72,617	117,887	202,886	389,379	1,002,418	2,686,759	4,456,168	4,787,287	5,311,824	5,902,572	6,101,619
Iowa	61,071	82,127	146,437	265,787	628,327	1,746,828	2,408,172	2,662,110	2,849,228	3,167,408	3,313,084
Kansas	36,144	59,221	119,349	206,622	430,975	1,269,671	1,911,548	2,085,606	2,445,284	2,496,343	2,608,998
Kentucky	40,787	66,002	107,380	228,507	703,044	2,144,941	3,216,343	3,521,861	3,660,591	4,072,806	4,260,891
Louisiana	70,143	113,157	240,867	452,695	636,792	2,397,215	3,629,513	3,469,209	3,776,254	3,969,193	4,086,893
Maine	19,751	26,049	41,626	86,929	207,817	619,180	1,101,361	1,288,480	1,505,523	1,580,423	1,560,859
Maryland	35,896	57,523	131,464	343,579	1,082,058	2,760,918	4,669,561	5,197,598	5,600,888	6,195,976	6,450,139
Massachusetts	108,826	175,361	234,846	491,123	1,380,853	3,927,303	7,888,440	8,348,322	8,521,404	9,118,183	9,369,108
Michigan	139,810	238,113	393,056	913,920	2,345,080	5,947,850	9,314,194	9,822,156	10,515,388	11,124,073	11,343,403
Minnesota	75,775	99,050	168,610	352,580	1,020,953	3,242,940	4,898,456	5,546,422	6,192,471	6,400,520	6,819,254
Mississippi	27,288	57,943	87,461	194,300	485,756	1,257,932	1,917,330	1,943,388	2,126,254	2,277,068	2,395,876
Missouri	69,071	111,769	162,215	213,895	620,880	2,094,540	3,608,083	3,942,295	4,405,501	4,695,374	4,939,169
Montana	11,007	14,395	30,149	64,889	128,823	436,751	617,108	595,844	714,980	727,989	657,685
Nebraska	21,474	28,061	54,056	91,052	261,307	616,767	1,119,382	1,203,344	1,342,888	1,449,904	1,512,928
Nevada	3,584	5,375	10,953	44,885	149,128	478,804	1,048,301	1,131,312	1,223,213	1,356,233	1,583,282
New Hampshire	12,445	16,328	19,819	41,757	94,785	287,495	464,478	578,488	583,109	613,232	585,239
New Jersey	91,730	136,190	147,914	365,232	1,332,251	4,265,830	8,380,180	9,491,417	9,762,380	10,501,302	10,433,910
New Mexico	13,988	27,120	51,070	123,208	273,488	926,048	1,482,123	1,601,738	1,780,387	1,892,981	2,014,040
New York	416,207	688,718	891,783	1,951,008	6,116,519	12,626,027	22,747,419	24,871,856	26,171,382	26,576,039	28,614,590
North Carolina	66,180	137,944	212,728	450,373	1,180,220	3,215,348	5,579,710	6,274,524	6,843,084	7,389,389	7,884,737
North Dakota	11,236	21,198	38,210	60,780	121,848	371,861	616,076	573,373	684,459	668,140	677,112
Ohio	190,341	242,378	379,403	672,723	1,702,624	4,786,685	9,082,151	9,302,275	9,980,514	10,807,368	11,438,367
Oklahoma	56,721	104,860	198,238	275,379	902,121	1,776,044	2,909,632	2,804,233	3,180,072	3,312,359	3,478,859
Oregon	22,582	52,084	90,829	208,283	430,689	1,455,352	1,801,348	2,236,073	2,110,983	2,585,268	2,765,880
Pennsylvania	238,747	283,408	439,387	1,032,881	2,777,578	7,240,808	10,883,238	11,378,794	11,825,044	12,892,583	13,219,656
Rhode Island	14,162	25,284	38,297	88,066	228,674	590,787	895,567	1,046,916	1,123,686	1,159,112	1,233,308
South Carolina	28,846	61,133	80,019	235,478	643,676	1,678,048	2,887,108	3,167,351	3,438,186	3,718,568	3,834,383
South Dakota	14,879	18,887	37,823	52,880	112,708	270,518	403,741	412,810	476,534	472,408	500,083
Tennessee	40,563	67,085	149,782	304,590	696,936	1,886,882	3,271,983	3,600,331	3,855,027	4,098,459	4,245,024
Texas	111,375	170,921	316,117	792,800	1,975,087	6,759,708	11,124,708	11,284,430	13,425,516	13,874,381	14,716,513
Utah	15,365	26,161	43,613	100,405	251,568	785,756	1,364,835	1,438,325	1,602,080	1,623,580	1,787,891
Vermont	9,663	13,380	20,428	43,522	125,177	288,317	468,519	572,980	616,043	634,469	665,743
Virginia	47,385	79,625	147,081	291,894	965,728	2,743,325	4,846,627	5,534,883	6,138,807	6,621,017	6,800,469
Washington	57,474	134,872	201,580	460,770	1,028,028	2,817,445	5,219,292	5,639,389	5,994,984	6,510,602	7,423,095
West Virginia	43,816	62,252	94,029	180,119	384,980	1,219,492	1,848,562	1,880,023	1,743,671	1,912,859	2,228,745
Wisconsin	75,868	126,430	197,548	426,234	1,332,794	3,385,310	5,491,530	5,673,577	6,005,545	6,407,675	6,867,746
Wyoming	6,838	8,622	17,860	41,460	84,475	388,125	795,445	631,888	573,030	581,971	611,613

[a] Unemployment tax collections by state shown in Table E47.

[b] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E21. Per Capita State Tax Collections by State

Excluding Unemployment Tax Collections
Selected Fiscal Years 1939-1990[a]

State	1939	1946	1950	1960	1970	1980	1986	1987	1988	1989	1990[b]
Total	$23.81	$37.51	$53.63	$104.08	$239.16	$623.91	$948.44	$1,012.86	$1,074.61	$1,145.72	$1,211.14
Alabama	14.90	24.00	36.84	84.48	191.00	492.65	730.48	780.90	822.54	880.40	945.29
Alaska	•	•	•	123.23	290.20	3,540.90	3,476.57	2,027.46	2,387.44	2,076.15	2,811.44
Arizona	32.81	53.37	67.00	131.56	273.04	687.51	963.44	1,020.43	1,066.81	1,141.80	1,194.13
Arkansas	14.54	31.46	46.10	88.88	183.72	532.46	770.11	791.07	844.08	902.84	961.80
California	36.39	51.39	78.46	139.54	278.91	853.39	1,144.45	1,296.41	1,274.06	1,418.08	1,458.98
Colorado	28.20	45.84	69.08	111.32	217.13	537.83	717.50	773.12	826.74	875.44	931.71
Connecticut	23.91	31.53	51.98	96.44	247.28	590.50	1,203.14	1,332.74	1,362.78	1,484.55	1,602.62
Delaware	38.04	53.06	81.57	161.22	382.31	886.11	1,384.42	1,469.15	1,509.63	1,679.34	1,696.50
Florida	28.91	45.06	63.82	108.91	213.89	542.26	701.17	819.02	931.60	983.00	1,027.17
Georgia	13.63	26.58	37.49	94.58	206.84	533.31	806.56	864.94	911.74	986.20	1,092.62
Hawaii	•	•	•	200.37	463.83	1,081.13	1,403.64	1,568.78	1,857.36	1,983.74	2,106.78
Idaho	19.77	35.84	52.72	104.88	220.48	541.82	742.51	829.70	903.56	1,020.73	1,131.11
Illinois	23.30	33.79	43.86	83.86	269.87	629.89	848.33	900.34	953.91	1,008.80	1,127.72
Indiana	21.45	34.40	51.26	86.52	194.91	469.21	809.89	885.69	956.06	1,066.36	1,100.56
Iowa	24.49	36.58	58.80	96.83	224.00	601.94	862.58	843.01	1,006.37	1,116.28	1,193.16
Kansas	19.82	34.21	62.00	85.57	192.74	536.95	776.74	842.88	880.07	983.37	1,077.26
Kentucky	14.57	26.04	37.80	76.82	219.84	608.16	862.76	945.97	982.90	1,092.82	1,156.13
Louisiana	30.70	48.50	81.46	141.20	231.77	586.53	808.39	779.86	864.88	905.79	889.42
Maine	23.43	32.56	46.10	80.74	200.20	584.41	938.14	1,086.41	1,249.40	1,301.49	1,271.14
Maryland	20.33	27.44	56.45	112.61	279.75	685.58	1,046.29	1,143.64	1,261.56	1,319.90	1,348.90
Massachusetts	24.47	41.74	48.54	96.62	246.68	690.76	1,314.89	1,425.60	1,447.00	1,542.06	1,667.26
Michigan	27.61	43.49	62.07	117.88	287.06	645.99	1,018.50	1,087.06	1,138.03	1,189.62	1,220.34
Minnesota	27.52	39.04	64.26	104.39	271.67	789.91	1,162.42	1,308.89	1,437.77	1,470.37	1,568.66
Mississippi	12.83	27.72	41.84	88.87	218.81	517.88	730.41	740.62	811.56	888.77	931.08
Missouri	18.27	31.79	41.79	73.00	178.91	436.37	712.22	771.84	854.83	908.19	966.23
Montana	19.84	30.19	52.89	87.25	186.82	564.39	753.49	736.52	888.15	903.19	1,073.36
Nebraska	16.19	23.67	41.52	64.86	177.28	516.91	700.49	764.92	838.24	900.06	968.53
Nevada	33.86	36.07	69.76	180.88	310.89	678.92	1,089.58	1,124.56	1,180.54	1,220.73	1,317.39
New Hampshire	25.88	35.57	37.10	69.36	130.89	301.57	471.74	547.81	537.42	563.96	536.67
New Jersey	22.37	32.90	30.26	61.28	187.77	550.78	1,097.14	1,236.83	1,264.39	1,357.47	1,349.76
New Mexico	27.29	50.50	79.30	132.76	270.49	746.21	989.50	1,070.89	1,190.04	1,238.86	1,329.34
New York	30.80	53.52	59.88	118.00	337.84	720.58	1,279.96	1,383.34	1,461.36	1,480.58	1,590.54
North Carolina	20.11	38.83	54.39	102.04	236.58	573.56	891.33	979.02	1,054.56	1,121.50	1,196.48
North Dakota	17.38	38.82	65.88	98.91	195.89	588.00	907.33	854.51	896.19	1,009.30	1,059.97
Ohio	27.84	36.06	47.50	90.80	161.19	444.20	842.83	880.06	920.36	980.87	1,064.32
Oklahoma	23.90	51.72	76.17	119.68	189.09	614.12	886.50	808.29	971.64	1,027.41	1,106.31
Oregon	21.17	41.89	69.76	119.61	208.67	675.92	716.84	820.81	782.91	917.11	980.16
Pennsylvania	23.89	28.81	42.29	91.93	238.57	617.24	888.58	852.84	985.34	1,054.20	1,112.61
Rhode Island	20.41	32.58	47.81	100.81	245.39	582.88	908.26	1,081.78	1,131.61	1,161.44	1,229.06
South Carolina	16.02	31.61	44.37	88.44	211.56	672.32	864.88	921.59	880.83	1,058.02	1,129.40
South Dakota	22.93	32.62	60.10	78.06	169.72	392.62	570.26	582.24	638.36	680.71	718.52
Tennessee	14.38	23.30	46.29	86.87	176.27	430.82	681.23	742.19	787.54	823.17	870.39
Texas	17.90	26.04	41.34	85.08	179.82	606.13	688.97	670.67	797.19	832.46	898.38
Utah	28.72	44.30	65.00	114.49	240.30	674.80	819.72	868.16	847.98	851.12	1,026.20
Vermont	27.88	42.49	55.35	112.76	309.33	540.20	923.33	1,047.50	1,106.00	1,116.98	1,183.00
Virginia	17.86	24.84	44.89	74.23	207.14	527.87	837.50	936.89	1,020.22	1,086.77	1,088.77
Washington	33.86	61.14	87.96	163.22	307.52	743.11	1,169.46	1,241.60	1,289.79	1,387.49	1,526.29
West Virginia	23.86	36.45	49.72	86.22	220.50	649.36	963.29	979.89	929.57	1,030.08	1,243.26
Wisconsin	24.42	42.70	58.26	108.87	304.42	713.20	1,147.66	1,180.27	1,236.90	1,318.58	1,340.57
Wyoming	27.79	38.08	63.77	127.57	256.76	982.50	1,569.93	1,269.12	1,196.30	1,225.20	1,348.39

[a] Computations based on population as of July 1; data for 1939 not strictly comparable to other years.

[b] Computed by Tax Foundation; population figures are projections.

Source: Department of Commerce, Bureau of the Census.

E22. Dates of Adoption of Major State Taxes by State

State	Individual Income	Corporate Income	General Sales	Gasoline	Cigarettes	Distilled Spirts[a]
Alabama	1933	1933	1936	1923	1935	-
Alaska	1949[b]	1949	-	1946	1949	1959
Arizona	1933	1933	1933	1921	1935	1935
Arkansas	1929	1929	1935	1921	1929	1935
California	1935	1929	1933	1923	1959	1935
Colorado	1937	1937	1935	1919	1964	1933
Connecticut	1991[c]	1915	1947	1921	1935	1937
Delaware	1917	1957	-	1923	1943	1933
Florida	-	1971	1949	1921	1943	1935
Georgia	1929	1929	1951	1921	1937	1937
Hawaii	1901	1901	1935	1932	1939	1939
Idaho	1931	1931	1965	1923	1945	-
Illinois	1969	1969	1933	1927	1941	1934
Indiana	1963	1963	1933	1923	1947	1933
Iowa	1934	1934	1933	1925	1921	-
Kansas	1933	1933	1937	1925	1927	1948
Kentucky	1936	1936	1960	1920	1936	1934
Louisiana	1934	1934	1938	1921	1932	1934
Maine	1969	1969	1951	1923	1941	-
Maryland	1937	1937	1947	1922	1958	1933
Massachusetts	1916	1919	1966	1929	1939	1933
Michigan	1967	1967	1933	1925	1947	-
Minnesota	1933	1933	1967	1925	1947	1934
Mississippi	1912	1921	1930	1922	1932	1966
Missouri	1917	1917	1934	1925	1955	1934
Montana	1933	1917	-	1921	1947	-
Nebraska	1967	1967	1967	1925	1947	1935
Nevada	-	-	1955	1923	1947	1935
New Hampshire	1923[b]	1970	-	1923	1939	-
New Jersey	1976	1958	1966	1927	1948	1933
New Mexico	1933	1933	1933	1919	1943	1934
New York	1919	1917	1965	1929	1939	1933
North Carolina	1921	1921	1933	1921	1969	-
North Dakota	1919	1919	1935	1919	1927	1936
Ohio	1971	1971	1934	1925	1931	-
Oklahoma	1915	1931	1933	1923	1933	1959
Oregon	1930	1929	-	1919	1965	-
Pennsylvania	1971	1935	1953	1921	1937	-
Rhode Island	1971	1947	1947	1925	1939	1933
South Carolina	1922	1922	1951	1922	1923	1935
South Dakota	-	-	1933	1922	1923	1935
Tennessee	1931[b]	1923	1947	1923	1925	1939
Texas	-	-	1961	1923	1931	1935
Utah	1931	1931	1933	1923	1923	-
Vermont	1931	1931	1969	1923	1937	-
Virginia	1916	1915	1966	1923	1960	-
Washington	-	-	1933	1921	1935	-
West Virginia	1961	1967	1933	1923	1947	-
Wisconsin	1911	1911	1961	1925	1939	1934
Wyoming	-	-	1935	1923	1951	-

[a] Excludes excises by the states that own and operate liquor stores, and by North Carolina where county stores operate under state supervision.

[b] Taxes are limited: New Hampshire and Tennessee (interest and dividends). Alaska abolished its individual income tax in 1980.

[c] Individual income tax imposed October 1, 1991. Prior to that date, tax was imposed on capital gains and dividends.

Source: Advisory Commission on Intergovernmental Relations, and Commerce Clearing House.

E15. Total State Revenue by Source

Selected Fiscal Years 1902-1990

($Millions; Except Per Capita)

		From Own Sources						Intergovernmental		Per Capita[a]	
			General Revenue								
Year	Total	Total Own Sources[b]	Total	Taxes[c]	Charges and Miscellaneous	Insurance Trust[d]	Liquor Stores[e]	From Federal	From Local	Total	Taxes
1902	$192	$183	$181	$156	$25	-	$2	$3	$6	$2.46	$2.00
1913	376	360	360	301	59	-	-	6	10	3.92	3.14
1922	1,360	1,234	1,128	947	181	$106	-	99	27	12.49	8.70
1927	2,152	1,994	1,857	1,608	249	137	-	107	51	18.28	13.66
1932	2,541	2,274	2,156	1,890	266	118	-	222	45	20.50	15.25
1942	6,870	6,012	4,274	3,903	370	1,366	373	802	56	51.67	29.36
1952	16,815	14,330	10,944	9,857	1,087	2,462	924	2,329	156	108.87	63.82
1954	18,834	15,951	12,417	11,089	1,328	2,560	974	2,668	215	117.96	69.45
1956	22,199	18,903	15,093	13,375	1,718	2,791	1,019	3,027	269	133.78	80.60
1958	26,191	21,427	17,008	14,919	2,089	3,361	1,058	4,461	302	152.24	86.72
1960	32,838	26,094	20,618	18,036	2,583	4,347	1,128	6,382	363	184.52	101.35
1962	37,595	30,115	23,677	20,561	3,116	5,304	1,134	7,108	373	204.53	111.86
1964	45,167	35,703	28,184	24,243	3,942	6,324	1,195	9,046	417	238.50	128.01
1966	55,246	43,000	34,511	29,380	5,131	7,128	1,361	11,743	503	284.52	151.31
1968	68,460	52,525	43,197	36,400	6,797	7,771	1,557	15,228	707	345.37	183.63
1970	88,939	68,691	57,507	47,962	9,545	9,437	1,748	19,252	995	440.38	237.48
1971	97,233	73,424	61,290	51,541	9,749	10,320	1,814	22,754	1,054	473.05	250.75
1972	112,344	84,362	70,651	59,870	10,780	11,806	1,905	26,791	1,191	539.53	287.53
1973	129,808	97,108	80,432	68,069	12,363	14,690	1,985	31,361	1,339	616.93	323.51
1974	140,815	107,645	89,157	74,207	14,950	16,439	2,049	31,632	1,538	662.91	349.34
1975	157,033	119,206	96,784	80,155	16,629	20,293	2,129	36,148	1,680	732.23	373.76
1976	183,821	139,104	107,401	89,256	18,145	29,508	2,196	42,013	2,704	848.63	412.06
1977	204,426	155,799	120,499	101,085	19,414	32,365	2,244	45,890	2,737	934.71	462.20
1978	225,011	171,550	135,638	113,261	22,377	32,562	2,388	50,200	3,261	1,018.17	512.50
1979	247,059	189,972	150,961	124,963	25,998	35,370	2,504	54,548	2,539	1,105.94	559.39
1980	276,962	212,636	169,265	137,075	32,190	39,301	2,765	61,892	2,434	1,225.83	606.69
1981	310,828	240,042	187,374	149,738	37,636	48,041	2,805	67,868	2,918	1,360.39	655.35
1982	330,899	261,732	205,945	162,607	43,338	50,848	2,854	66,026	3,139	1,433.95	704.66
1983	357,661	284,933	217,752	171,440	46,312	61,971	2,819	68,986	3,742	1,534.97	735.77
1984	397,087	315,637	249,290	196,795	52,495	60,950	2,759	76,140	5,310	1,688.63	836.86
1985	438,954	349,030	275,422	215,320	60,102	67,907	2,753	84,469	5,453	1,829.00	897.19
1986	481,307	382,733	294,929	228,082	66,848	82,090	2,807	92,666	5,908	2,005.40	950.30
1987	516,509	414,127	316,673	246,501	70,173	91,678	2,812	95,463	6,918	2,131.50	1,017.20
1988	541,426	431,155	337,897	264,146	73,751	90,491	2,767	100,478	6,763	2,210.46	1,078.42
1989	586,931	467,918	366,956	284,413	82,543	98,174	2,788	108,235	7,530	2,374.80	1,150.77
1990	625,473	499,125	391,096	300,489	90,607	101,817	2,907	118,353	7,995	2,508.61	1,205.18

[a] Based on population, excluding armed forces overseas and District of Columbia, January 1, each year.

[b] Includes utility revenues of $692 million in 1977, $962 million in 1978, $1,137 million in 1979, $1,304 million in 1980, $1,823 million in 1981, $2,085 million in 1982, $2,390 million in 1983, $2,638 million in 1984, $2,948 million in 1985, $2,907 million in 1986, $2,964 million in 1987, $3,030 million in 1988, $3,248 million in 1989, and $3,305 million in 1990 not shown separately. Prior to 1977, utilities revenues included in charges and miscellaneous general revenue.

[c] Excludes unemployment compensation taxes included in insurance trust revenue and shown in Table E17.

[d] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and similar social insurance programs.

[e] Gross receipts from the sale of liquor and associated products in state alcoholic beverage monopoly systems.

Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

E24. State Individual Net Income Tax Collections by State

Selected Fiscal Years 1939-1990[a]
($Thousands)

State	1939	1950	1960	1970	1980	1986	1988	1989	1990
Total	$196,044	$724,436	$2,209,294	$9,182,962	$37,089,482	$67,489,185	$80,133,133	$88,692,576	$96,076,243
Alabama	1,061	14,314[b]	27,380	85,081	386,570	757,289	929,458	1,083,321	1,121,458
Alaska	-	-	8,903	32,466	100,481	558	449	349	-
Arizona	372	2,868	10,000	64,974	287,498	701,998	857,710	913,344	1,063,804
Arkansas	343	4,343	9,774	42,548	316,644	509,872	596,899	691,936	739,200
California	20,672	80,500	245,797	1,150,804	6,483,738	11,388,058	12,864,291	15,815,384	16,824,368
Colorado	1,381	11,287	34,542	129,097	461,326	955,931	1,159,923	1,272,864	1,341,696
Connecticut[c]	-	-	-	4,916	100,963	300,897	362,031	450,737	610,438
Delaware	1,065	7,398	26,393	68,486	235,763	393,706	377,782	427,396	456,311
Georgia	2,280	10,894	36,442	184,943	872,073	1,945,198	2,391,771	2,732,045	2,967,914
Hawaii	-	-	28,778	106,019	311,404	467,709	625,594	768,004	695,097
Idaho	520	5,374	20,195	36,862	159,138	255,974	280,991	346,674	403,061
Illinois	-	-	-	575,901	1,900,676	2,645,364	3,161,110	3,510,059	4,288,408
Indiana	-	-	-	216,384	656,709	1,326,861	1,764,498	1,944,900	2,089,540
Iowa	3,483	15,612	36,671	112,746	602,385	864,475	1,064,816	1,172,573	1,271,689
Kansas	1,325	8,313	24,000	78,423	336,061	582,156	826,318	844,369	856,769
Kentucky	1,941	11,025	51,686	121,423	505,832	819,893	1,006,992	1,111,708	1,210,285
Louisiana	2,344	18,769[d]	12,500	47,993	247,438	457,636	575,693	676,843	737,156
Maine	-	-	-	18,865	142,898	337,128	556,212	571,263	590,562
Maryland	570	18,267	85,010	413,396	1,097,009	1,929,547	2,432,898	2,655,228	2,864,409
Massachusetts	18,875	44,758	151,728	517,962	1,880,033	3,617,300	3,984,746	4,286,689	4,909,728
Michigan	-	-	-	415,345	1,916,626	3,248,238	3,587,860	3,789,065	3,927,004
Minnesota	8,097	37,351	89,328	345,733	1,262,697	1,948,596	2,625,405	2,496,790	2,876,636
Mississippi	861	4,487	7,639	44,162	160,296	272,612	363,227	401,300	430,391
Missouri	[e]	25,239[d]	37,659	129,654	603,319	1,116,470	1,515,970	1,698,344	1,790,590
Montana	436	3,697	10,707	38,871	136,012	172,216	243,768	265,538	279,643
Nebraska	-	-	-	44,444	236,821	361,828	432,036	474,100	496,567
New Hampshire	745	1,119	1,581	3,462	10,474	24,853	29,844	36,255	41,391
New Jersey	-	-	-	17,643[f]	1,004,781	2,052,582	2,567,694	2,896,268	2,862,046
New Mexico	288	1,546	7,101[d]	35,730	46,846	102,629	303,733	349,239	360,971
New York	105,898	262,916	756,364	2,506,436	5,780,045	11,582,305	13,569,299	13,844,385	15,289,156
North Carolina	2,767	24,397	91,814	270,945	1,180,507	2,208,749	2,784,385	3,030,765	3,390,390
North Dakota	275	3,697	4,798	15,379	53,348	73,368	114,020	105,524	105,697
Ohio	-	-	-	-	1,039,729	2,776,994	3,364,899	3,809,492	4,125,303
Oklahoma	2,468	7,260	16,780	50,516	361,895	687,646	832,779	932,616	1,000,883
Oregon	3,338	29,460	94,641	213,063	867,976	1,193,767	1,283,647	1,725,324	1,826,646
Pennsylvania	-	-	-	-	1,671,842	2,656,677	2,806,432	3,058,526	3,220,967
Rhode Island	-	-	-	18,844	153,812	286,649	388,461	421,480	426,583
South Carolina	1,250	10,292	31,642	95,398	494,789	907,295	1,141,076	1,248,058	1,380,180
South Dakota	[e]	-	-	-	-	-	-	-	-
Tennessee	1,386	3,045	5,218	12,113	30,800	67,432	79,650	95,463	102,964
Utah	680	4,111	16,234	61,336	266,327	451,543	637,511	414,626	646,830
Vermont	562	3,067	11,373	43,668	83,182	100,507	201,660	213,337	250,904
Virginia	2,161	23,983	77,314	282,769	1,103,006	2,174,272	2,757,868	3,106,916	3,082,187
West Virginia	1,311	-	-	40,081	252,362	478,590	394,181	467,420	616,958
Wisconsin	7,319	45,067	139,324	489,944	1,430,476	2,229,067	2,319,967	2,576,112	2,624,896

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[a] Data for 1939 not strictly comparable to other years.

[b] In Alabama, 1950 data include corporate income taxes except on financial institutions; in Alaska, 1986 data reflect residual collections of repealed tax.

[c] In Connecticut, tax applicable to income from capital gains only in 1970, to capital gains and dividends in 1980, and to capital gains, dividends, and interest in 1986; in Tennessee and New Hampshire, the tax is restricted to income from interest and dividends.

[d] Includes corporation income taxes.

[e] Included with corporation income taxes in Table E26.

[f] In New Hampshire, a tax on commuters' income is included. In New Jersey, collections were only from New York and Pennsylvania commuters.

Source: Department of Commerce, Bureau of the Census.

E25. State Property Tax Collections by State

Selected Fiscal Years 1956-1990

($Thousands)

	1956		1960		1970		1980		1989		1990
State	Total	General	Total	General	Total	General	Total	General	Total	General	Total
Total	$467,480	$203,011	$607,289	$231,487	$1,081,745	$350,282	$2,881,744	$800,394	$5,417,272	$1,782,453	$5,848,175
Alabama	10,831	10,831	13,220	13,220	22,863	22,586	44,287	43,356	85,964	89,247	90,543
Alaska	-	-	542[a]	-	-	-	109,016	-	88,713	-	89,841
Arizona	14,794	12,839	28,470	25,250	67,822	58,883	121,880	86,914	191,877	130,186	236,178
Arkansas	318	78	321	68	870	99	3,571	298	6,036	148	6,644
California	101,510	-	125,458	-	233,480	-	677,238	-	2,004,209	-	2,123,784
Colorado	10,774	9,702	10,846	9,318	1,115	153	3,082	-	8,520	-	7,289
Connecticut	12	-	12	-	-	-	13	-	12	-	12
Delaware[b]	699	699	1,842	-	303	-	-	-	-	-	-
Florida	9,417	108	18,829	44[a]	33,823	-	86,091	86,091	258,858	308,570	308,570
Georgia	881	861	1,275	1,275	3,123	-	9,585	8,701	22,847	23,115	24,882
Idaho	2,410	2,384	2,572	2,546	750	711	175	97	78	-	105
Illinois	615	44	818	2	a	2,502	25	a	103,979	-	229,010
- 229,444											
Indiana	15,080	9,058	9,867	2,784	22,780	743	30,313	1,097	3,189	3,494	3,541
Iowa	138	-	3,641	3,448	4,083	3,847	-	-	-	-	-
Kansas	13,412	12,811	7,849	6,853	10,383	8,881	18,832	14,488	30,291	22,443	32,132
Kentucky	12,867	c	17,080	1,183	26,577	2,258	176,709	88,111	281,888	112,871	303,332
Louisiana	11,084	11,084	14,880	14,880	26,835	26,835	32	32	28,088	-	46,584
Maine	1,083	1,081	1,850	-	3,767	3,136	15,188	15,179	28,479	10,335	31,956
Maryland	7,498	7,448	12,101	-	34,119	34,014	83,587	82,887	163,225	168,378	170,107
Massachusetts	153	-	-870	-	348	-	812	-	1,188	-	2,083
Michigan	38,487	-	61,170	-	83,032	-	133,412	-	332,290	-	325,512
Minnesota	15,849	15,764	22,518	20,828	5,810	283	4,281	12	7,822	-	7,762
Mississippi[d]	3,352	3,352	4,448	4,448	3,817	3,817	4,723	4,723	19,465	74,383	74,380
Missouri	9,880	4,434	11,224	5,008	2,815	2,815	5,038	5,038	11,241	11,852	11,852
Montana	4,434	4,434	6,247	6,247	8,080	8,090	18,129	18,129	38,589	-	103,809
Nebraska	24,182	23,371	23,173	25,880	2,008	-	2,502	-	4,118	-	1,832
Nevada	2,416	2,416	1,841	1,841	4,308	-	21,024	200	15,838	23,082	28,474
New Hampshire	2,084	2,080	2,385	-	3,485	8	8,218	82	9,857	-	6,273
New Jersey	3,023	-	2,700	-	48,755	-	73,802	-	24,926	-	16,762
New Mexico[e]	6,046	6,046	8,234	8,234	14,488	13,172	24,341	23,260	275	24,031	24,412
New York	2,727	2,727	3,474	3,474	12,360	12,360	6,520	6,520	-	-	-
North Carolina	8,071	-	11,155	-	23,880	-	45,808	-	86,882	-	89,342
North Dakota	2,708	2,653	3,220	3,172	1,406	814	2,174	1,347	1,136	1,956	2,128
Ohio	27,584	3,620	46,891	12,086	58,563	6	141,880	-	13,228	-	8,034
Oklahoma	1	a	-	-	-	-	-	-		-	-
.											
Oregon	21	-	21	-	2,881		77	-	183	-	187
Pennsylvania	1,526	-	1,854	-	32,008	-	181,287	-	147,015	-	171,625
Rhode Island	-	-	-	-	-	-	6,280	-	8,580	-	9,626
South Carolina	1,272	1,272	1,042–	1,842	1,856	-	6,042	-	7,891	-	9,559
South Dakota	747	635	3	3	-	-	-	-	-	-	-
Tennessee	16	a	16	a	9	a	9	a	-	-	-
.	.										
Texas	30,522	30,522	37,587	37,587	64,063	64,063	47,351	47,351	-	-	-
Utah	5,174	5,174	8,087	8,087	12,835	12,835	147	147	322	282	282
Vermont	351	26	339	-	225	10	327	21	403	53	348
Virginia	10,620	-	13,170	-	12,889	-	23,806	-	27,566	-	16,685
Washington	21,715	5,722	34,017	9,305	113,061	60,949	471,569	322,808	3,006,526	880,856	1,103,801
West Virginia	271	271	380	380	250	250	713	713	1,801	1,489	1,489
Wisconsin[f]	22,812	2,782	30,423	-	72,317	6,287	84,075	19,336	138,824	18,289	43,437
Wyoming	6,316	6,105	6,750	6,676	10,752	9,755	23,080	22,780	80,254	75,085	75,823

[a] Back taxes only.

[b] For years 1956 and 1960 tax was collected locally for schools operated directly by the State Board of Education.

[c] Detailed data not available.

[d] Large increase in total for 1990 due to release of escrowed funds.

[e] 1990 general property tax includes debt service property tax levies which were omitted from previous reporting.

[f] Effective in 1990, taxes on private, light, heat, and power companies were reclassified from property tax to gross receipts category.

Source: Department of Commerce, Bureau of the Census.

E26. State Corporation Net Income Tax Collections by State

Selected Fiscal Years 1939-1990[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990[b]
Total	$134,896	$585,750	$1,179,824	$3,737,844	$13,321,361	$18,362,904	$20,740,041	$21,694,670	$23,861,368	$21,751,119
Alabama	934	865 [c]	9,447	30,797	109,236	156,746	161,832	177,857	215,817	179,833
Alaska	-	-	1,882	5,301	585,329	177,751	141,068	181,387	459,686	185,140
Arizona	544	2,897	6,833	20,910	117,764	170,821	198,948	148,134	200,027	179,832
Arkansas	308	7,809	8,862	26,228	83,714	113,206	115,620	116,202	111,671	130,300
California	20,230	74,546	240,064	587,577	2,507,183	3,833,261	4,758,960	4,781,873	5,082,844	4,828,377
Colorado	706	6,003	10,723	33,513	110,807	116,837	124,085	146,776	171,176	123,357
Connecticut	2,834	12,200	30,773	119,538	246,139	616,824	690,242	601,212	789,963	679,726
Delaware	-	-	7,478	13,446	40,563	88,823	120,883	119,323	156,400	117,802
Florida	-	-	-	-	371,405	486,925	586,434	674,032	725,384	698,825
Georgia	2,700	14,589	23,634	84,735	239,713	418,119	449,176	[illegible]	525,015	478,218
Hawaii			5,649	14,578	50,259	43,881	76,793	78,053	86,089	84,750
Idaho	877	3,297	5,778	11,126	42,804	42,852	47,308	61,352	71,621	72,892
Illinois	-	-	-	140,958	797,927	869,707	882,436	973,704	1,073,022	939,149
Indiana	-	-	-	8,587	179,191	183,565	235,709	261,125	282,022	340,978
Iowa	761	2,852	3,807	24,273	138,564	138,589	149,802	158,040	202,685	189,558
Kansas	867	3,456	8,434	19,258	149,517	156,344	137,061	186,520	186,305	210,462
Kentucky	1,518	8,306	20,240	39,459	158,846	233,524	267,378	256,780	310,803	279,483
Louisiana	2,891	d	18,331	34,770	249,336	283,815	191,169	219,894	344,584	393,978
Maine	-	-	-	8,257	45,086	51,870	68,336	84,704	96,333	57,658
Maryland	306	10,463	20,381	60,109	165,867	250,331	270,489	313,070	331,079	292,562
Massachusetts[e]	1,277	19,450	28,539	218,279	532,383	1,067,867	1,203,840	1,068,341	1,189,321	871,195
Michigan	-	-	-	194,802	910,732	1,449,598	1,644,682	1,866,105	1,862,126	1,815,801
Minnesota	6,482	15,568	39,840	79,832	381,217	367,312	422,989	411,900	487,818	481,864
Mississippi	862	7,637	13,480	19,949	64,399	97,301	102,865	96,170	142,787	119,985
Missouri	6,173 [e]	d	10,000	21,287	135,103	174,199	236,362	224,228	243,226	221,471
Montana	395	1,676	4,671	9,895	46,833	56,545	34,548	46,200	56,140	80,316
Nebraska	-	-	-	8,560	57,579	54,559	67,423	73,783	80,624	71,948
New Hampshire	-	-	-	-	62,796	99,063	151,789	145,080	152,006	126,589
New Jersey	-	-	27,880	169,178 [g]	487,205	954,885	1,086,311	1,181,849	1,309,625	1,123,096
New Mexico	279	1,256	d	8,072	48,272	72,130	98,139	49,576	76,542	61,732
New York	42,147	180,864	256,309	683,151	1,236,340	1,801,879	2,143,380	2,172,246	2,008,913	1,885,429
North Carolina	8,950	30,015	51,516	112,408	291,752	512,085	566,480	712,975	789,261	612,388
North Dakota	149	1,306	1,414	2,888	36,348	56,312	33,442	39,084	42,433	46,702
Ohio	-	-	-	-	517,384	477,784	474,589	582,026	730,510	643,428
Oklahoma	4,585	7,883	12,105	27,480	89,869	107,077	83,703	83,725	112,861	95,920
Oregon	1,484	17,017	22,442	39,880	177,425	161,728	136,376	167,047	157,816	147,784
Pennsylvania	15,141	64,214	142,086	529,770	881,882	983,228	1,015,814	1,046,443	1,169,237	1,084,778
Rhode Island	-	4,382	8,419	23,080	53,820	67,856	87,675	79,184	77,624	69,828
South Carolina	1,571	14,487	18,707	42,318	153,475	149,465	190,474	203,959	220,379	150,926
South Dakota[f]	574	143	395	780	3,282	23,617	24,212	26,357	26,490	30,714
Tennessee	1,794	10,443	21,382	59,633	198,222	268,618	298,644	352,120	371,546	332,036
Utah	1,024	2,584	5,671	11,780	40,377	68,460	60,891	71,883	87,878	84,167
Vermont	158	1,172	2,219	5,819	22,425	30,531	38,445	44,898	38,310	27,128
Virginia	2,077	18,458	31,715	67,289	183,847	280,768	320,589	334,382	347,447	308,170
West Virginia	-	-	-	3,872	32,889	88,909	89,890	176,704	206,487	221,842
Wisconsin	6,310	40,315	58,057	104,704	311,321	407,580	470,689	461,369	448,367	436,562

[a] Data for 1939 not strictly comparable to other years.

[b] Four states do not impose a corporate income tax: Nevada, Texas, Washington, and Wyoming. Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax.

[c] Financial institutions only; other corporation income taxes are included with individual income taxes in Table E24.

[d] Unallocable, included with individual income taxes in Table E24.

[e] From 1939 to 1980 excludes corporation taxes measured in part by net income included with license taxes in Table E40; beginning in 1970, includes portion of corporation excise taxes and surtaxes measured by corporate excess. Financial institutions are included only in 1939.

[f] Includes individual income taxes in 1939; in later years shown, tax applies only to financial institutions.

[g] Includes unsegregable amount of business franchise tax.

Source: Department of Commerce, Bureau of the Census.

E27. State Corporation Income Tax Rates[a]

As of September 1991

	Flat Rate or Lowest Bracket		Highest Bracket			
State	Rate (Percent)	To Net Income of	Rate (Percent)	Net Income Over	Minimum Tax	Federal Income Tax Deductible[b]
Alabama	5.0	All	-	-	-	Yes
Alaska	1.0	$10,000	9.4	$90,000	-	No
Arizona	9.3	All	-	-	$50	No
Arkansas	1.0	3,000	6.5	100,000	-	No
California	9.3	All	-	-	800	No
Colorado[c]	5.0	50,000	5.4	50,000	-	No
Connecticut	11.5[d]	All	-	-	e	No
Delaware	8.7	All	-	-	-	No
Florida	5.5	All	-	-	f	No
Georgia	6.0	All	-	-	-	No
Hawaii	4.4	25,000	6.4	100,000	-	No
Idaho	8.0	All	-	-	20[g]	No
Illinois	4.8[h]	All[i]	-	-	-	No
Indiana	3.4[j]	All	-	-	-	No
Iowa	6.0	25,000	12.0	250,000	-	Yes
Kansas	4.5[d]	All	-	-	-	No
Kentucky	4.0	25,000	8.25	250,000	-	No
Louisiana	4.0	25,000	8.0	200,000	-	Yes
Maine	3.5[d]	25,000	8.93	250,000	-	No
Maryland	7.0	All	-	-	-	No
Massachusetts	9.5[k]	All	-	-	-	No
Michigan	2.4	All	-	-	-	No
Minnesota[l]	9.8	All	-	-	f	No
Mississippi	3.0	5,000	5.0	10,000	-	No
Missouri[m]	5.0	100,000	6.5	335,000	-	Yes
Montana[n]	6.8	All	-	-	50	No
Nebraska	5.6	50,000	7.81	50,000	-	No
New Hampshire	8.0	All	-	-	-	No
New Jersey	9.0[d,o]	All	-	-	-	No
New Mexico	4.8	500,000	7.6	1,000,000	-	No
New York	9.0[d,p]	All	-	-	f	No
North Carolina	7.5[d]	All	-	-	-	No
North Dakota[q]	3.0	3,000	10.5	50,000	f	Yes
Ohio	5.1[r]	50,000	8.9[r]	50,000	50	No
Oklahoma	6.0	All	-	-	-	No
Oregon	6.6	All	-	-	10	No
Pennsylvania	12.25[s]	All	-	-	-	No
Rhode Island	9.0[d]	All	-	-	-	No
South Carolina	5.0	All	-	-	-	No
Tennessee	6.0	All	-	-	-	No
Utah	5.0	All	-	-	100	No
Vermont	5.5	10,000	8.25	250,000	150	No
Virginia	6.0	All	-	-	-	No
West Virginia	9.6[e]	All	-	-	-	No
Wisconsin	7.9	All	-	-	-	No
District of Columbia	10.0[d]	All	-	-	-	No

[a] A special tax on financial institutions is levied in all states, based either on net income or on the value of shares of capital stock.

[b] Some states permitting Federal income tax deduction limit deductions to taxes paid on that part of income subject to own income tax.

[c] For income years beginning on or after July 1, 1989 tax rates are reduced until, for the tax years beginning on or after July 1, 1993, the tax is imposed at a 5% rate.

[d] Surtaxes: in Connecticut 20%; in the District of Columbia 5%; in Kansas 2.25%; in Maine 10%; in New Jersey .375%; in New York 15%; in North Carolina 4%; and in Rhode Island 11%. Connecticut surtax scheduled to decrease to 10% in 1992, and be eliminated in 1993.

[e] Additional tax imposed on capital stock and surplus to extent that it exceeds net income tax.

[f] Alternative minimum tax imposed.

[g] Each corporation pays additional $10.

[h] Rate reduced to 4.4% after June 30, 1993. An additional 2.5% personal property replacement tax is levied.

[i] For Illinois an exemption of $1,000 of net income allowed each corporation.

[j] Applies to adjusted gross income. A supplemental 4.5% net income tax is imposed.

[k] Corporations pay excise tax as follows: (a) $2.60 per $1,000 of value of Massachusetts tangible property not taxed locally or net worth allocated to Massachusetts, plus 9.5% of net income; or (b) $400, whichever is greater. Surtax of 14% is imposed.

[l] An additional tax equal to the excess of 5.8% of Minnesota alternative minimum taxable income over the basic tax is imposed.

[m] Rates apply to tax years on or after January 1, 1990, but not after December 31, 1991. On January 1, 1992 rate returns to a flat 5%.

[n] Corporations electing to use water's edge apportionment are taxed at 7.0%; a 5.0% surtax applies to all corporations after 1990.

[o] A 7.25% corporation income tax is imposed on entire net income of foreign corporations not subject to the corporation business tax.

[p] Corporations subject to 9% net income tax on three alternative bases, whichever produces the greatest tax. There is also an additional tax on subsidiary capital.

[q] The tax is equal to the greater of the tax rate on taxable income or 6% of alternative minimum taxable income.

[r] The 5.1% rate applies to the first $50,000 of income in 1989 and the 8.9% rate applies to income in excess of $50,000.

[s] Rate will be phased down to 9% by July 1, 1992.

Source: Commerce Clearing House.

E28. State General Sales Tax Collections by State[a]

Selected Fiscal Years 1939-1990[b]
($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990[c]
Total	$451,213	$1,670,028	$4,301,987	$14,177,082	$43,167,534	$74,821,130	$79,818,707	$87,008,888	$93,414,302	$98,701,844
Alabama	5,821	32,882	89,109	212,383	577,089	836,347	883,702	827,750	982,170	1,037,821
Arizona	3,571	16,136	64,164	173,739	814,588	1,459,253	1,547,425	1,706,342	1,841,918	1,917,888
Arkansas	4,837	23,116	54,571	108,719	371,825	686,865	715,638	777,073	797,346	839,400
California	88,365	321,580	714,891	1,756,835	6,885,242	10,406,882	10,834,853	11,515,286	12,732,257	13,826,773
Colorado	8,456	26,901	50,205	137,786	537,379	736,840	718,646	724,300	750,880	825,275
Connecticut	-	23,888	77,283	258,858	802,860	1,024,838	1,823,025	1,883,977	2,087,880	2,443,388
Delaware	-	13	-	-	-	-	-	-	-	-
Florida	-	23,516	171,336	658,187	2,262,113	5,027,376	5,478,278	6,882,827	7,837,867	8,181,414
Georgia	-	-	146,277	336,807	931,876	1,640,401	1,739,304	1,866,825	2,026,088	2,838,884
Hawaii	-	-	82,087	162,888	488,283	746,887	817,525	918,786	1,024,878	1,176,887
Idaho	-	-	-	41,679	137,114	250,475	287,888	328,463	346,636	383,088
Illinois	81,886	168,951	374,848	1,006,162	2,379,123	3,306,226	3,405,309	3,677,264	3,888,803	4,076,915
Indiana[c]	19,882	86,550	189,170	380,739	1,331,584	2,161,337	2,252,080	2,381,910	2,580,884	2,561,464
Iowa	15,423	56,741	80,880	223,464	502,056	788,504	826,107	858,033	931,743	943,565
Kansas	9,744	37,430	73,349	145,371	418,389	560,718	726,833	775,633	806,230	872,804
Kentucky	-	-	-	267,888	807,804	881,274	882,042	951,756	1,046,201	1,087,582
Louisiana	8,246	45,003	86,489	166,485	739,347	1,136,007	1,188,880	1,300,885	1,306,280	1,262,887
Maine	-	-	27,318	83,240	214,113	383,324	439,389	491,836	517,088	508,980
Maryland	-	28,378	74,080	236,843	712,815	1,188,803	1,302,463	1,423,565	1,507,053	1,571,806
Massachusetts	-	-	-	168,443	745,896	1,721,345	1,806,748	2,021,083	2,083,844	1,856,467
Michigan	51,838	204,864	363,221	828,401	1,708,728	2,887,022	2,828,516	2,919,056	3,127,886	3,187,651
Minnesota	-	-	-	186,820	880,138	1,368,018	1,468,808	1,676,832	1,776,087	1,888,521
Mississippi	6,286	24,540	71,782	227,830	671,086	1,030,745	1,015,402	1,007,276	1,040,817	1,088,620
Missouri	22,488	72,084	118,804	344,788	782,290	1,530,176	1,824,025	1,883,481	1,765,838	1,888,837
Nebraska	-	-	-	74,883	277,014	348,884	380,546	447,780	480,812	508,047
Nevada	-	-	12,806	54,710	182,825	519,536	562,885	546,409	688,910	802,007
New Jersey	-	-	-	366,813	1,180,267	2,614,372	2,811,780	3,136,801	3,156,856	3,281,350
New Mexico	3,440	17,384	40,848	85,708	402,808	625,873	688,564	738,804	800,580	835,980
New York	-	-	-	1,012,038	2,844,889	4,780,919	5,087,847	5,510,780	5,749,816	6,002,886
North Carolina	10,885	41,848	87,878	284,461	683,584	1,384,088	1,456,024	1,627,872	1,701,833	1,772,911
North Dakota	2,751	11,583	15,876	42,826	124,012	177,042	183,779	204,783	221,479	230,873
Ohio	47,884	133,016	285,201	858,759	1,446,788	3,165,884	3,382,885	3,218,858	3,424,885	3,589,082
Oklahoma	11,782	34,839	56,184	93,821	317,570	650,046	613,788	756,916	777,825	844,475
Pennsylvania	-	-	330,419	848,357	1,885,829	3,241,419	3,548,803	3,846,585	4,085,875	4,224,883
Rhode Island	-	5,789	24,888	76,324	188,081	291,377	350,811	383,208	384,446	387,426
South Carolina	-	-	67,705	182,562	576,488	1,111,500	1,356,473	1,249,430	1,349,298	1,447,251
South Dakota	4,158	17,048	15,748	47,736	147,171	188,829	205,480	262,348	233,529	249,691
Tennessee	-	42,507	104,823	241,151	882,251	1,865,834	1,984,313	2,142,276	2,236,888	2,343,808
Texas	-	-	-	552,561	2,536,805	4,327,888	4,681,385	6,271,818	6,847,284	7,826,401
Utah	3,725	14,014	28,582	90,876	324,744	558,581	558,208	588,480	582,200	707,114
Vermont	-	-	-	17,085	40,836	88,576	108,450	123,480	132,888	138,029
Virginia	-	-	-	210,046	585,089	1,030,168	1,162,870	1,186,884	1,289,516	1,353,076
Washington[d]	20,332	104,771	261,534	546,236	1,625,006	3,113,204	3,284,378	3,563,516	3,814,815	4,470,830
West Virginia[d]	38,125	51,911	85,039	181,710	588,512	811,147	780,406	537,489	578,610	764,523
Wisconsin	-	-	-	272,814	863,883	1,543,347	1,651,807	1,769,062	1,886,070	1,983,828
Wyoming	1,853	7,182	12,272	30,967	163,134	184,240	150,882	151,047	152,514	162,267

[a] Includes use tax collections. For information on sales tax rates, see Table E29.

[b] Data for 1939 not strictly comparable to other years.

[c] The following states do not impose a general sales tax: Alaska, Delaware, Montana, New Hampshire, and Oregon.

[d] Includes business occupation taxes for Washington and West Virginia, and gross income tax collections for Indiana. Figures listed for 1960 and earlier years for Indiana refer to gross income tax collections only.

Source: Department of Commerce, Bureau of the Census.

E29. State General Sales Tax Rates[a]

As of August 1991

State	Rate[b] (Percent)	Taxation on Food and Drugs[c]		Local Sales Taxes Levied[e]
		Food[d]	Prescription Drugs	
Alabama	4	T	E	Yes
Arizona	5	E	E	Yes
Arkansas	4.5	T	E	Yes
California	6[f]	E	E	Yes
Colorado	3	E	E	Yes
Connecticut	6	E	E	No
Florida	6	E	E	Yes
Georgia	4	E	E	Yes
Hawaii	4	E	E	Yes
Idaho	5	E	E	No
Illinois	6.25	T[g]	T	Yes
Indiana	5	E	E	No
Iowa	4	E	E	Yes
Kansas	4.25	E	E	Yes
Kentucky	6	E	E	Yes
Louisiana	4	T[h]	E	Yes
Maine	6[f]	E	E	No
Maryland	5	E	E	No
Massachusetts	5	E	E	No
Michigan	4	E	E	No
Minnesota	6.5	E	E	Yes
Mississippi	6	E	E	No
Missouri	4.225[i]	E	E	Yes
Nebraska	5	E	E	Yes
Nevada	6.5[j]	E	E	Yes[j]
New Jersey	7	E	E	No
New Mexico	5	T	T	No
New York	4	E	E	Yes
North Carolina	4	T	E	Yes
North Dakota	5	E	E	No
Ohio	5	E	E	Yes
Oklahoma	4.5	T	E	Yes
Pennsylvania	6	E	E	Yes
Rhode Island	7	E	E	No
South Carolina	5	T	E	Yes
South Dakota	4	T	E	Yes
Tennessee	5.5	T	E	Yes
Texas	6.25	E	E	Yes
Utah	5	T	E	Yes
Vermont	5	E	E	No
Virginia	3.5	T	E	Yes
Washington	6.5	E	E	Yes
West Virginia	6	T	E	No
Wisconsin	5	E	E	Yes
Wyoming	3	T	E	Yes
District of Columbia	6	E	E	-

[a] In all but two of the states listed, tax is confined to retail or final sales; Hawaii and Mississippi also tax certain preretail sales at special low rates. Every state with a sales tax levies an accompanying use tax on imports from other states at a rate identical to that of the sales tax.

[b] Certain states tax retail sales of automotive vehicles and/or aircraft at lower levels.

[c] E = Exempt; T = Taxable.

[d] Exemptions generally apply only to food for consumption away from place of sale; all states tax restaurant meals, although Massachusetts and Vermont do so under separate taxes. Several states that are listed as taxing food, exempt farm products sold directly to consumers by producers.

[e] See Table F18 for information on local sales taxes.

[f] California rate drops to 5.5% no later than July 1, 1993. Maine rate will be reduced to 5% July 1, 1993, also. On January 1, 1992, Minnesota rate cut to 6%.

[g] Subject to a 1% tax.

[h] Until January 1, 1992, subject to a 2% tax.

[i] Effective July 1, 1992, an additional 1.5% state use tax imposed.

[j] Combined 2% state rate plus a 4.5% state-mandated county rate.

Source: Commerce Clearing House.

E30. State Motor Fuel Sales Tax Collections by State

Selected Fiscal Years 1939-1990[a]
($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$791,161	$1,544,436	$3,335,364	$6,282,916	$9,721,569	$14,086,817	$15,661,127	$17,196,309	$18,029,080	$19,379,238
Alabama	14,360	29,862	71,601	116,760	172,822	254,366	262,744	275,750	287,012	294,293
Alaska	-	-	3,666	10,372	28,175	22,651	32,117	33,878	36,943	41,500
Arizona	4,276	10,156	24,874	64,874	116,156	257,445	308,534	314,828	336,884	333,351
Arkansas	10,316	22,889	36,142	74,697	126,166	187,666	206,457	216,965	218,813	218,700
California	47,613	137,826	337,530	672,410	864,185	1,183,688	1,248,218	1,292,300	1,308,038	1,358,407
Colorado	7,589	20,550	37,515	71,801	113,442	184,444	291,575	300,032	303,554	324,765
Connecticut	8,470	18,662	45,766	86,101	153,156	241,881	254,123	282,515	317,504	308,276
Delaware	2,086	4,201	8,417	18,252	29,310	33,054	33,322	81,402	82,833	83,569
Florida	23,529	51,206	121,656	226,388	417,123	738,000	716,019	764,040	752,013	776,189
Georgia	20,530	47,376	84,044	154,080	230,465	362,813	365,686	411,708	425,704	441,052
Hawaii	-	-	14,577	17,723	34,778	44,070	48,080	49,806	51,292	53,203
Idaho	6,401	10,168	14,701	25,336	52,783	77,667	82,227	95,204	105,175	107,845
Illinois	38,089	56,339	141,865	311,313	366,087	618,868	740,786	701,871	724,256	916,406
Indiana	23,065	40,040	100,872	182,786	266,140	308,405	387,254	401,452	557,084	565,265
Iowa	13,883	27,325	60,368	100,831	167,463	230,549	252,041	266,084	311,077	334,265
Kansas	10,087	26,122	39,488	61,402	116,837	151,651	156,753	170,035	171,113	224,420
Kentucky	12,327	35,152	62,218	104,615	167,440	184,546	294,472	322,736	356,217	360,127
Louisiana	17,808	42,788	63,826	119,641	166,201	335,619	357,400	366,789	375,218	389,267
Maine	5,603	12,569	23,116	36,567	61,852	91,445	87,278	105,779	127,140	137,850
Maryland	10,373	23,117	56,831	111,326	186,858	308,768	328,335	441,618	438,682	448,731
Massachusetts	20,456	27,800	76,694	135,816	212,085	291,247	310,387	306,517	308,871	301,864
Michigan	28,421	46,871	146,346	273,735	473,587	583,425	717,788	687,308	695,386	738,712
Minnesota	17,821	34,103	56,807	122,080	204,866	336,122	356,870	391,667	453,187	461,339
Mississippi	10,564	23,361	46,540	86,502	127,047	124,542	128,125	229,080	279,801	308,101
Missouri	12,103	19,800	45,881	115,358	203,177	214,824	215,212	339,738	349,578	355,084
Montana	4,509	8,847	16,864	28,766	51,089	78,380	85,480	102,404	107,035	112,052
Nebraska	11,571	23,439	37,702	67,781	104,331	146,586	161,842	165,788	173,288	208,278
Nevada	1,236	3,818	8,182	24,054	34,825	78,887	87,900	89,238	103,885	112,084
New Hampshire	3,377	4,863	13,465	23,865	48,046	70,022	83,615	83,016	87,878	81,148
New Jersey	22,273	32,872	96,374	200,318	286,264	339,001	343,542	330,866	422,616	413,722
New Mexico	4,108	13,315	24,783	42,516	69,899	104,536	107,684	138,702	141,053	164,556
New York	67,201	90,085	215,245	374,821	474,788	468,846	495,922	500,180	488,730	543,548
North Carolina	23,852	52,836	96,134	213,768	296,143	424,208	564,254	586,573	609,625	783,480
North Dakota	2,542	4,776	11,187	19,810	33,488	50,470	56,441	63,668	72,067	67,007
Ohio	51,106	76,187	213,587	320,186	387,133	663,692	641,771	811,365	812,682	870,933
Oklahoma	14,362	36,383	58,533	80,867	120,545	205,681	204,831	311,387	315,462	330,960
Oregon	10,107	25,454	36,873	64,465	92,680	133,807	150,345	166,072	210,117	235,870
Pennsylvania	56,102	100,400	156,381	244,866	675,881	536,886	651,124	672,262	673,746	745,253
Rhode Island	3,810	8,224	15,112	27,889	38,780	47,451	52,886	54,763	50,273	72,807
South Carolina	11,768	25,248	50,676	87,238	173,412	253,161	262,064	306,880	328,304	358,234
South Dakota	3,836	6,566	14,531	24,012	41,809	57,477	56,751	61,844	76,356	80,182
Tennessee	19,170	41,684	76,276	130,825	226,785	389,323	489,224	503,488	534,841	630,080
Texas	44,217	76,432	185,307	312,348	480,846	1,011,478	1,273,136	1,473,821	1,500,561	1,515,453
Utah	3,022	7,687	20,816	37,805	74,074	117,868	127,378	129,370	130,082	132,475
Vermont	2,565	4,652	8,801	16,084	21,745	38,480	40,208	42,436	43,886	53,578
Virginia	17,716	42,728	78,771	146,477	275,141	307,637	438,691	583,677	612,408	621,814
Washington	15,514	37,333	60,482	140,878	254,837	383,843	448,882	435,456	454,144	483,546
West Virginia	8,520	16,878	34,470	48,844	101,467	152,120	161,648	167,858	171,217	208,825
Wisconsin	18,864	31,455	72,241	130,512	194,684	389,523	418,527	481,323	517,670	529,158
Wyoming	2,571	4,851	8,384	16,370	37,576	37,158	35,458	36,778	38,773	37,453

[a] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

E31. State Motor Fuel Tax Rates[a]

As of September 1991

State	Rate per Gallon (Cents)	State	Rate per Gallon (Cents)
Alabama	11	Nebraska	23.4[b,e]
Alaska	8	Nevada	18
Arizona	18	New Hampshire	18
Arkansas	18.5	New Jersey	10.5[f]
California	15[b]	New Mexico	16.2
Colorado	22[b]	New York	8
Connecticut	25[b]	North Carolina	22.6
Delaware	19	North Dakota	17
Florida	4	Ohio	21
Georgia	7.5[c]	Oklahoma	16
Hawaii	24.8-32.5[d]	Oregon	20[b]
Idaho	22	Pennsylvania	12
Illinois	19	Rhode Island	26[e]
Indiana	15	South Carolina	16
Iowa	20	South Dakota	18
Kansas	17[b]	Tennessee	20
Kentucky	15[e]	Texas	20
Louisiana	20	Utah	19
Maine	19[b]	Vermont	15
Maryland	18.5	Virginia	17.5
Massachusetts	21[e]	Washington	23
Michigan	15	West Virginia	15.5
Minnesota	20	Wisconsin	22.2[e]
Mississippi	18[b]	Wyoming	9
Missouri	11	District of Columbia	18
Montana	20.5		

[a] Exclusive of local taxes, licenses, and inspection fees. Rates shown apply to gasoline and most other motor fuels; however, some states impose different rates on diesel fuel, liquified petroleum or liquid natural gas, and aviation fuels. Also fuels in vehicles not operated on public highways may be taxed at a different rate.

[b] Changes in tax rates are scheduled as follows: California increased to 16 cents January 1, 1992, and to 17 cents January 1, 1993; Colorado, special fuel tax rate increased to 20.5 cents January 1, 1992; Connecticut increased to 26 cents January 1, 1992; Kansas increased to 18 cents July 1, 1992; Maine reduced to 17 cents July 1, 1993; Mississippi, reduced to 14.4 cents, September 1, 2001; Nebraska, the figures include an additional tax based on the statewide average cost of fuel plus a second additional tax of 2 cents per gallon; Oregon effective January 1, 1992, rate is 22 cents, January 1, 1993, 24 cents; Florida lowered its rate from 8 cents to 4 cents April 1, 1983 but now imposes the 5% state sales tax on gasoline.

[c] Additional tax levied at rate of 3% of retail sales price.

[d] Rates are combined state and county levies. Rates vary from 24.8 cents in Hawaii County to 32.5 cents in Honolulu County.

[e] Rates are adjusted periodically, generally by administrative agencies, to reflect a measure of value in the following states: Kansas (10.5% of average retail price); Kentucky (9% of average wholesale price plus a supplemental highway user motor fuel tax computed to reflect decreases in average wholesale price of gasoline); Massachusettes (10% of weighted average selling price); Nebraska (adjusted quarterly, based on both variable and fixed factors); Rhode Island (11% of wholesale selling price plus an additional excise tax on distributors of 2% of the wholesale price per gallon); and Wisconsin (rate is computed annually based on highway maintenance costs and amount of fuel sold in the state plus an additional 2 cents per gallon).

[f] An additional tax is imposed at 2.75% of gross receipts derived from the first sale of petroleum in the state.

Source: Commerce Clearing House.

E32. State Alcoholic Beverage Tax Rates[a]

As of September 1, 1991

State	Distilled Spirits (Per Gallon)	Wines (Per Gallon) 14% or Less Alcohol	Wines (Per Gallon) 14-21% Alcohol	Malt Beverages Draught (Per Gallon)	Malt Beverages Package[b] (Per Case of 24)
Alabama	56% of retail[c]	56% of retail[c]	56% of retail[c]	$0.53	$1.20
Alaska	5.60	.85	.85	.35	.79
Arizona	3.00	.84	.84	.16	.36
Arkansas	2.50	.75	.75	.20[e]	.45[e]
California	3.30	.20	.20	.20	.45
Colorado	2.55	.33	.33	.08[e]	.18[e]
Connecticut	4.50	.60	.60	.19	.45
Delaware	5.46	.97	.97	.16	.35
Florida	6.50	2.25	3.00	.48	1.08
Georgia	4.80	.43	1.06	.32[d]	.73[d]
Hawaii	5.75	1.30	2.00	0.50	2.00
Idaho	15% of retail[c,g]	45¢ plus 15% of retail[c,g]	45¢ plus 15% of retail[c,g]	.15	.34
Illinois	2.00	.23	.60	.07[d]	.16[d]
Indiana	2.68	.47	.47	.12	.26
Iowa	f	1.75[c]	1.75[c]	.19	.43
Kansas	2.5[g]	.30	.75	.18[e]	.41[e]
Kentucky	1.92	.50	.50	.08	.18
Louisiana	2.60	.12	.24	.32[d]	.73[d]
Maine	1.25[c]	.30[c]	1.00[c]	.25	.56
Maryland	1.50	.40	.40	.09	.20
Massachusetts	4.05	.55	.55	.11	.25
Michigan	12% of retail[c,g]	.20[c]	.20[c]	.20	.45
Minnesota	5.03	.30	.95	.08[e]	.18[e]
Mississippi	2.50[c,f]	.35[c]	.35[c]	.43	.97
Missouri	2.00	.36	.36	.06	.14
Montana	26% of retail[c]	1.10[c]	1.10[c]	0.14[e]	0.32[e]
Nebraska	3.00	.75	1.35	.23	.52
Nevada	2.05	.40	.35	.09	.20
New Hampshire	c	.35	.50	.35	.79
New Jersey[h]	4.20	.50	.25	.10	.23
New Mexico	4.10	.25	.25	.18	.41
New York	6.70	.20	.20	.21	.47
North Carolina	28% of retail[c]	.83[c]	.95[c]	.48	1.08
North Dakota	2.50	.50	.60	.08	.36
Ohio	2.25[c]	.26[c]	.62[c]	.11[e]	.25[e]
Oklahoma	5.79	1.46	1.46	.40[e]	.90[e]
Oregon	c	.67[c]	.77[c]	.08	.18
Pennsylvania	18% of retail[c]	18% of retail[c]	18% of retail[c]	.08	.18
Rhode Island	3.75	.60	.60	.10	.23
South Carolina[i]	2.72	1.08	1.08	.77	1.73

Continued

E32. State Alcoholic Beverage Tax Rates[a] (continued)

As of September 1, 1991

State	Distilled Spirits (Per Gallon)	Wines (Per Gallon)		Malt Beverages	
		14% or Less Alcohol	14-21% Alcohol	Draught (Per Gallon)	Package[b] (Per Case of 24)
South Dakota	3.93	.93	1.45	.27	.61
Tennessee	4.00	1.10[h]	1.10[h]	.12 plus 17% of Wholesale[d,e,g]	.28 plus 17% of Wholesale[d,e,g]
Texas	2.40	.20	.41	.20[e]	.45[e]
Utah	13% of retail[c]	13% of retail[c]	13% of retail[c]	.35	.80
Vermont	25% of retail[c]	.55[c]	.55[c]	.27	.60
Virginia	20% of retail[c]	1.58[c]	1.58[c]	.26[e]	.79[e]
Washington	c	.81[c,j]	1.72[c,j]	.15[e,j]	.33[e,j]
West Virginia	f	1.04	1.04	.18[e]	.40[e]
Wisconsin	3.50	.25	.47	.06	.15
Wyoming	.95[c]	.30[c]	.30[c]	.02	.04
District of Columbia	1.50	.30	.40	.09	.25

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[a] In addition there are special taxes on manufacturers, processors and dealers, and beverage components. Some states tax brandy, vermouth, sparkling wines, or other specified beverages at different rates. Rates on quantities other than those shown may be at proportionate or higher rates; rates are not shown for distilled spirits in excess of 100 proof, on wines with more than 21% alcohol content, and malt beverages of more than 4% alcohol. Rates for beverages manufactured in the state are not shown when they differ from the rates on imported beverages. Rates are rounded to the nearest tenth of a dollar.

[b] Per case of twenty-four 12-ounce containers.

[c] Monopoly state, receives most or all revenue through markup. Tax rates shown are in addition to any price markup.

[d] Some or all counties and municipalities in Georgia, Illinois, Louisiana, and Tennessee also levy local taxes on beer.

[e] For beer not over 3.2% in Arkansas, Colorado, Kansas, Minnesota, Virginia; over 3.2% in Oklahoma; under 7% in Montana, Ohio, and Tennessee; and 4% and less in Washington and West Virginia.

[f] State sells at wholesale only.

[g] Includes enforcement tax and other levies.

[h] Effective July 1, 1992, tax is: $4.40 per gallon of distilled spirits; $.70 per gallon of wine; $.12 per gallon of draught and $.27 for packaged malt beverages.

[i] A 9% surtax applies to all taxes on alcoholic beverages.

[j] Additional tax of 7% of basic tax rate imposed on beer and wine.

Source: Commerce Clearing House.

E23. State Individual Income Tax Rates and Related Data[a]

As of August 1991

State	Lowest Bracket		Highest Bracket		Maximum Personal Exemption and Credit for Dependents[b]			Federal Income Tax Deductible
	Rate (Percent)	To Net Income of	Rate (Percent)	Income Above	Married or Head of Family	Single	Each Dependent	
Alabama[c]	2	$1,000	5	$6,000	$3,000	$1,500	$300	Yes
Arizona[c,d,e]	3.8	20,000	7	300,001	4,000	2,000	2,000	No
Arkansas	1	2,999	7	25,000	40	f	20	f
20	f	No						
California[c,d,e,g]	1	4,394	11	200,000	116	f	58	f
58	f	No						
Colorado	5 percent of Federal taxable income			none	none	none	No	
Connecticut[h]	4.5	All	.	.	24,000	12,000	none	No
Delaware	3.2	5,000	7.7	40,000	2,500	1,250	1,250	No
Georgia[c]	1	1,000	6	10,000	3,000	1,500	1,500	No
Hawaii[c,i]	2	3,000	10	41,000	2,080	1,040	1,040	No
Idaho[d]	2	1,000	8.2	20,000	Federal exemptions			No
Illinois	3	All	.	.	2,000	1,000	1,000	No
Indiana	3.4	All	.	.	2,000	1,000	1,000	No
Iowa[g]	0.4	1,038	9.98	45,720	40	20	15	Yes
Kansas[j]	3.65	35,000	5.15	35,000	4,000	2,000	2,000	No
Kentucky	2	3,000	6	8,000	40	f	20	f
20	f	No						
Louisiana[d]	2	10,000	6	50,000	9,000	k	4,500	k
1,000	k	Yes						
Maine[e]	2.1	4,150	9.89	37,500	4,100	2,050	2,050	No
Maryland	2	1,000	5	3,000	2,400	1,200	1,200	No
Massachusetts	l	l	l	l	4,400	l	2,200	l
1,000	l	No						
Michigan	4.6	All	.	.	Federal exemptions			No
Minnesota[c,i]	6	19,910	8.5	79,120	Federal exemptions			No
Mississippi	3	5,000	5	10,000	9,500	6,000	1,500	No
Missouri	1.5	1,000	6	9,000	2,400	1,200	400	Yes
Montana[e,g]	2	1,800	11	55,000	2,520	1,280	1,280	Yes
Nebraska[c]	2.37	3,000	6.92	45,000	2,380	1,180	1,180	No
New Jersey	2	20,000	7	50,000	2,000	1,000	1,500	No

Continued

E23. State Individual Income Tax Rates and Related Data[a] (continued)

As of August 1991

State	Lowest Bracket		Highest Bracket		Maximum Personal Exemption and Credit for Dependents[b]			Federal Income Tax Deductible
	Rate (Percent)	To Net Income of	Rate (Percent)	Income Above	Married or Head of Family	Single	Each Dependent	
New Mexico[d]	1.8	5,200	8.5	41,600		Federal exemptions		No
New York[c]	4	11,000	7.875	26,000	2,000	1,000	1,000	No
North Carolina[c]	6	21,250	7.75	100,000		Federal exemptions		No
North Dakota	2.67	3,000	12	50,000		Federal exemptions		Yes [m]
Ohio	0.743	5,000	6.9	100,000	1,300	650	650	No
Oklahoma[c,j]	0.5	2,000	7	21,000	2,000	1,000	1,000	Yes [m]
Oregon[c,e]	5	2,000	9	5,000	196 [f]	98 [f]	98 [f]	Yes [m]
Pennsylvania	3.1	All	-	-	-	-	-	No
Rhode Island	27.5 percent of modified Federal income tax					Federal exemptions		No
South Carolina[n]	2.5	4,200	7	10,000		Federal exemptions		No
Utah[o]	2.55	1,500	7.2	7,500		Federal exemptions		Yes
Vermont[g]	28 percent of taxpayer's Federal tax liability					Federal exemptions		No
Virginia	2	3,000	5.75	17,000	1,600	800	800	No
West Virginia[g]	3	10,000	6.5	60,000	4,000	2,000	2,000	No
Wisconsin[c,d]	4.9	10,000	6.93	20,001	50	50	50	No
District of Columbia[g]	6	10,000	9.5	20,000	2,740	1,370	1,370	No

[a] In addition to the states listed, two states tax limited portions of personal income. New Hampshire imposes a 5% tax on dividends and certain interest income. Tennessee taxes income from dividends and interest at 6%.

[b] Does not include exemptions or credits for age or blindness, to offset sales or property taxes paid, or for any other special purpose.

[c] Rates for the following states are for married persons filing jointly: Alabama, Arizona, Georgia, Hawaii, Minnesota, Nebraska, New Jersey, New York, North Carolina, Oklahoma, and Wisconsin; separate rate schedules apply for single taxpayers and in some cases for heads of households. Rates for Arizona and Oregon are for single taxpayers; in the case of joint returns, the tax is twice the tax that would be due if taxable income of the husband and wife were cut in half.

[d] Community property state in which, in general, half of community income is taxed to each spouse.

[e] Subject to annual adjustment for inflation. Brackets shown for Montana are indexed for tax year 1988.

[f] Credit allowed in lieu of exemption.

[g] A income surtax is imposed in Maine at 5-15%, Montana and the District of Columbia at 5%, and in Vermont at 3 to 6% of federal tax liability. The following states impose an alternative minimum tax: California, Iowa, and West Virginia.

[h] The income tax is imposed at 1.5% for tax years beginning January 1, 1991, and ending December 31, 1991. The rate increases to 4.5% on tax years after 1991. The tax on capital gains is reduced from 7% to 4.75%, and the tax on dividends and interest ranges between .75% (formerly 1%) and 9.5% (formerly 14%). The capital gains and dividends tax is repealed for tax years begining on January 1, 1992.

[i] The tax rates are reduced for tax years beginning after 1988 in Hawaii. The rates will be increased after 1987 if there is a revenue shortfall, and for tax years beginning after 1990, the brackets will be adjusted for inflation in Minnesota.

[j] Different rate schedules apply to taxpayers who choose to deduct Federal income tax in Oklahoma and Kansas.

[k] Applies to allowable personal exemption and standard deduction.

[l] No tax is imposed on total income below $12,000 for husband and wife or $8,000 for single individuals. Above these amounts a 5.95% tax is levied on earned income and a 12% tax on interest, dividends, and net capital gains. Exemptions shown apply to earned income.

[m] Amount of Federal income tax deduction is limited.

[n] Rates are reduced beginning in 1990.

[o] Personal exemptions for Utah state taxes are equal to 25% of the total amount of federal personal exemptions in the same tax year.

Source: Commerce Clearing House.

E33. State Motor Vehicle and Operators' License Collections by State

Selected Fiscal Years 1939-1990[a]
($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$358,326	$756,111	$1,586,316	$2,966,786	$5,326,041	$8,374,366	$9,037,090	$9,644,233	$10,144,917	$10,674,746
Alabama	3,258	6,753	6,366	25,794	44,816	109,170	112,544	117,964	131,496	138,862
Alaska	-	-	2,032	5,770	11,536	18,276	18,288	18,958	20,112	20,797
Arizona	1,022	3,046	10,267	21,058	62,020	174,649	186,506	190,519	204,475	237,294
Arkansas	3,118	7,834	16,046	29,891	78,094	76,019	77,019	73,216	101,807	80,070
California	13,116	63,820	136,450	271,292	431,066	720,236	1,019,227	1,136,188	1,164,157	1,157,863
Colorado	2,426	6,162	17,205	27,126	54,181	79,472	82,361	88,617	89,863	122,716
Connecticut	6,510	10,546	17,436	46,885	92,750	164,734	197,002	207,027	190,693	197,909
Delaware	1,177	1,686	4,365	10,336	24,263	41,691	43,976	46,509	25,024	24,702
Florida	6,736	22,818	57,263	114,690	268,366	404,936	421,848	449,166	499,011	545,022
Georgia	2,172	5,630	17,988	37,304	53,408	84,921	87,215	92,738	96,361	100,943
Hawaii	-	-	-	76	8,398	16,061	17,604	18,411	19,160	20,009
Idaho	406	844	10,068	14,778	36,560	33,337	53,906	34,763	37,991	59,947
Illinois	23,507	41,278	104,854	231,187	382,279	598,475	614,380	653,782	674,910	650,831
Indiana	10,102	22,844	38,211	63,500	98,411	101,788	99,408	129,288	174,540	177,520
Iowa	11,608	22,680	46,310	80,728	139,399	180,899	188,016	193,869	206,362	221,031
Kansas	4,040	14,129	22,503	36,430	73,833	79,673	80,079	84,382	86,719	103,278
Kentucky	3,545	8,041	13,126	30,697	56,045	103,033	146,568	83,039	151,204	154,460
Louisiana	5,232	6,797	13,153	27,871	49,888	81,441	84,813	86,780	85,490	80,144
Maine	3,681	6,316	9,715	14,671	36,506	49,211	53,240	61,346	60,748	54,871
Maryland	4,585	13,134	26,343	57,448	87,727	106,291	93,552	141,367	153,783	155,222
Massachusetts	7,183	11,184	23,383	50,183	65,424	153,199	179,158	183,000	190,016	319,496
Michigan	22,034	42,236	75,645	154,482	259,945	344,422	363,714	440,267	504,061	509,033
Minnesota	9,445	21,687	43,532	66,847	140,739	254,556	274,155	286,566	310,304	338,991
Mississippi	250	2,982	7,280	14,442	30,901	64,549	63,608	81,334	84,930	87,871
Missouri	10,214	17,019	38,967	75,144	113,448	190,896	196,918	207,210	207,063	212,917
Montana	298	1,933	4,262	7,886	22,511	32,448	32,436	31,800	34,130	38,794
Nebraska	812	4,566	7,261	25,442	44,181	52,068	53,513	53,568	55,088	59,383
Nevada	277	1,458	4,475	9,477	24,597	49,044	52,994	61,008	73,403	71,823
New Hampshire	2,883	3,816	6,975	13,580	24,176	43,485	47,522	50,527	53,270	58,065
New Jersey	19,918	36,215	70,667	133,374	276,804	333,339	349,978	348,187	370,861	363,432
New Mexico	1,814	5,151	11,700	16,215	37,191	36,780	39,831	102,255	103,293	104,686
New York	46,886	78,567	141,946	240,943	329,330	483,323	480,000	484,101	480,797	604,017
North Carolina	7,970	18,088	31,768	67,120	137,047	224,113	237,546	253,167	271,425	261,337
North Dakota	1,480	5,928	10,549	16,732	26,618	32,467	32,969	36,493	39,701	41,168
Ohio	26,926	45,049	100,157	159,207	219,949	346,483	361,988	363,089	386,646	411,400
Oklahoma	5,550	19,406	38,446	65,696	126,948	246,602	227,927	254,250	256,843	274,636
Oregon	2,817	15,286	30,969	48,541	108,817	168,556	183,072	205,586	191,192	231,316
Pennsylvania	34,871	53,867	83,224	126,205	327,739	439,862	446,361	463,034	474,341	474,575
Rhode Island	2,895	4,562	7,279	16,258	18,466	25,815	27,463	31,457	31,959	39,951
South Carolina	1,717	4,777	9,938	17,790	34,173	71,751	80,385	76,594	82,286	89,013
South Dakota	845	2,040	6,654	10,741	16,856	26,544	34,960	22,169	24,163	21,179
Tennessee	4,454	12,372	27,956	62,631	102,651	136,856	144,816	159,566	171,775	172,224
Texas	8,543	25,515	83,900	165,816	325,195	694,747	745,965	747,530	753,050	768,794
Utah	1,149	2,563	6,636	10,623	20,380	36,547	44,606	45,699	46,448	47,777
Vermont	2,469	3,948	7,356	12,208	21,615	32,273	34,260	35,048	36,298	39,253
Virginia	6,721	12,754	23,639	63,171	111,148	229,686	248,685	255,400	274,391	264,065
Washington	3,168	12,283	23,658	49,629	89,561	140,783	153,862	172,205	181,110	190,839
West Virginia	4,904	9,140	19,322	27,379	49,987	65,150	68,401	67,868	70,748	76,348
Wisconsin	13,183	24,123	43,384	71,443	107,764	168,277	162,883	169,121	171,166	178,187
Wyoming	648	2,220	7,698	10,031	31,336	38,544	37,106	41,537	42,503	42,706

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E34. State Alcoholic Beverage Sales Tax Collections by State

Selected Fiscal Years 1939-1990[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$174,519	$419,584	$850,467	$1,420,216	$2,477,568	$3,062,102	$3,090,589	$3,168,683	$3,115,049	$3,191,150
Alabama	289	1,336	7,292	41,861	87,483	96,245	97,309	97,889	106,596	107,061
Alaska	-	-	2,188	4,425	7,368	13,337	12,580	12,111	11,819	12,035
Arizona	862	1,945	3,587	9,240	22,083	40,848	40,819	40,954	40,544	40,305
Arkansas	1,504	4,895	5,954	11,373	22,041	23,449	24,083	24,229	23,130	24,600
California	9,854	16,145	50,401	105,792	138,902	133,892	131,319	128,720	128,221	128,319
Colorado	2,097	3,640	5,828	11,198	23,627	23,830	23,173	21,965	21,168	20,837
Connecticut	2,931	5,314	7,207	23,730	24,879	31,985	32,934	31,528	34,200	46,610
Delaware	556	883	1,645	3,587	4,745	5,034	5,129	5,023	4,936	4,931
Florida	3,772	22,628	45,614	120,533	283,008	435,196	445,817	453,229	456,476	463,006
Georgia	2,802	17,124	20,333	57,837	96,473	114,786	116,568	119,412	115,670	116,841
Hawaii	-	-	3,232	7,482	12,948	29,852	34,547	133,824	38,808	40,336
Idaho	225	842	1,932	3,886	7,749	9,212	10,079	9,180	9,096	12,481
Illinois	9,472	22,986	31,623	66,989	76,675	69,386	67,287	67,843	65,367	63,528
Indiana	4,242	12,273	14,075	19,894	34,020	36,438	34,562	35,706	36,780	34,850
Iowa	1,410	3,310	3,235	9,048	16,403	14,825	13,107	12,646	12,559	12,599
Kansas	509	5,322	5,286	9,984	29,524	44,788	45,450	47,304	47,776	49,986
Kentucky	3,346	9,463	17,686	14,293	16,071	48,504	49,108	49,285	49,134	50,221
Louisiana	2,791	15,943	19,886	31,306	50,944	58,133	52,137	49,848	54,740	42,591
Maine	1,072	2,056	2,215	4,711	26,357	31,539	33,490	34,008	37,154	34,438
Maryland	3,625	5,876	8,838	15,663	29,227	27,993	29,063	28,023	26,999	26,453
Massachusetts	5,345	20,588	25,856	54,821	80,631	70,737	80,693	78,436	76,308	71,624
Michigan	4,401	6,832	21,940	63,915	90,257	94,363	106,323	120,085	127,851	121,943
Minnesota	4,910	13,480	15,321	34,111	54,201	51,379	54,370	55,746	56,001	55,824
Mississippi	623	2,301	4,370	13,097	31,411	35,390	37,139	36,257	35,158	33,114
Missouri	4,138	5,518	5,935	12,335	24,958	24,813	25,074	23,891	23,589	23,715
Montana	711	1,512	3,819	6,309	14,207	14,143	13,794	13,206	13,268	13,239
Nebraska	1,494	2,610	2,680	6,397	12,425	14,602	15,434	15,824	16,241	16,118
Nevada	180	492	1,152	5,363	10,868	14,121	13,266	11,070	11,899	14,598
New Hampshire	598	1,024	1,089	2,274	4,544	11,016	11,276	11,383	11,527	11,526
New Jersey	8,546	14,612	21,411	43,596	55,492	58,563	57,886	56,092	53,485	53,402
New Mexico	647	1,305	2,098	4,509	7,713	17,759	17,480	17,471	17,320	17,057
New York	34,246	45,018	57,190	112,623	149,678	160,210	156,384	149,069	144,576	190,431
North Carolina	1,780	8,398	16,324	57,316	104,753	127,269	131,437	141,784	147,010	150,582
North Dakota	946	3,104	3,010	4,513	6,362	5,813	5,606	5,630	5,507	5,469
Ohio	17,660	30,093	37,283	61,192	75,531	69,749	69,395	67,399	65,848	66,486
Oklahoma	692	4,502	14,439	18,240	37,334	51,969	52,299	56,404	54,633	54,333
Oregon	509	1,195	1,404	2,403	10,262	10,831	11,214	10,510	10,839	10,819
Pennsylvania	14,192	40,983	46,120	88,263	120,986	136,083	137,702	138,368	137,360	139,989
Rhode Island	356	1,633	3,120	5,849	7,420	7,716	7,684	7,756	7,324	10,834
South Carolina	2,315	12,874	16,109	37,509	85,062	103,491	106,814	107,132	109,854	113,718
South Dakota	1,219	2,552	2,672	5,169	7,744	8,597	6,918	9,013	9,018	9,297
Tennessee	807	7,790	8,206	23,238	49,916	61,615	62,335	63,125	62,781	62,994
Texas	5,682	13,249	35,035	54,643	200,465	348,660	326,192	315,536	319,646	335,170
Utah	113	743	922	2,269	5,870	16,701	16,653	16,300	16,742	16,206
Vermont	878	2,553	4,078	9,518	13,106	14,806	14,822	14,700	14,563	14,213
Virginia	1,449	6,917	8,900	34,212	76,397	97,741	95,257	95,379	95,589	83,607
Washington	2,054	1,948	13,083	39,481	81,173	97,187	105,493	102,010	102,851	113,318
West Virginia	960	2,083	3,306	17,303	5,610	7,238	7,401	8,645	8,439	8,572
Wisconsin	5,513	11,179	15,028	26,261	40,784	29,830	44,588	38,565	39,713	39,797
Wyoming	329	553	611	865	1,833	1,428	1,286	1,223	1,156	1,125

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E35. State Tobacco Sales Tax Collections by State

Selected Fiscal Years 1939-1990[a]
($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$58,998	$414,143	$922,519	$2,308,000	$3,737,798	$4,449,007	$4,605,543	$4,801,425	$5,039,292	$5,540,620
Alabama	3,156	7,645	18,474	36,876	56,439	72,063	71,361	71,576	69,442	68,983
Alaska	-	-	1,223	2,711	4,283	7,771	9,675	8,879	9,061	10,950
Arizona	612	1,783	3,495	19,508	39,883	50,776	51,220	52,407	50,529	46,942
Arkansas	1,410	4,633	8,823	23,449	49,740	63,111	63,080	64,483	63,936	61,500
California	-	-	63,860	236,277	269,044	259,494	268,337	252,995	517,280	781,226
Colorado	-	-	-	12,323	34,858	50,930	60,207	63,836	60,370	59,721
Connecticut	2,572	7,648	10,992	56,117	76,510	97,920	98,803	97,196	95,203	118,826
Delaware	-	1,036	2,007	9,022	11,999	12,294	12,249	12,465	12,117	11,659
Florida	-	8,706	9,252	39,236	255,845	285,991	330,498	340,100	333,293	327,795
Georgia	2,761	12,684	19,827	40,466	79,946	92,241	91,058	91,020	87,927	87,323
Hawaii	-	-	1,971	5,803	12,759	19,741	19,080	21,318	24,413	23,495
Idaho	-	1,644	3,248	4,885	8,027	9,897	11,954	16,253	16,329	14,558
Illinois	-	28,328	49,320	153,149	176,726	194,787	251,426	249,968	236,699	321,278
Indiana	-	12,548	16,646[b]	39,890 [b]	81,167	75,676	75,761	116,253	113,003	112,740
Iowa	1,783	4,947	11,489	29,824	46,551	72,260	77,590	83,209	92,177	85,226
Kansas	1,128	4,929	8,756	20,390	32,671	59,348	61,645	59,650	57,457	55,985
Kentucky	1,587	4,967	9,693	11,881	21,487	18,289	17,114	14,842	14,193	13,898
Louisiana	4,622	18,126	26,743	33,178	60,984	82,992	18,786	74,714	72,791	68,227
Maine	-	5,142	6,551	14,741	24,186	37,718	39,618	40,572	40,129	43,013
Maryland	-	-	10,940	26,459	52,441	66,951	66,042	65,494	63,500	59,769
Massachusetts	1,209	25,930	39,168	75,208	144,018	172,414	171,024	168,479	158,626	150,769
Michigan	-	22,565	53,801	85,893	140,365	218,822	253,828	264,541	267,077	255,339
Minnesota	-	11,123	21,047	49,437	86,547	101,393	90,169	115,848	159,081	153,014
Mississippi	2,313	6,774	10,950	19,868	33,231	54,270	53,638	53,342	52,812	50,903
Missouri	-	-	10,888	47,137	61,182	81,989	82,794	83,214	80,714	78,330
Montana	-	1,341	5,870	5,846	11,552	13,140	12,616	12,052	11,916	12,460
Nebraska	-	3,860	6,962	11,868	22,490	30,852	35,892	38,998	40,090	38,284
Nevada	-	738	1,586	7,896	11,950	25,962	21,052	14,089	15,673	48,088
New Hampshire	-	2,441	4,100	13,870	25,735	32,731	31,674	31,695	31,438	38,142
New Jersey	-	17,781	40,817	118,227	170,572	214,203	210,965	221,826	212,173	202,596
New Mexico	-	2,228	4,630	10,469	14,507	14,765	18,621	18,814	18,332	17,793
New York	-	56,684	119,188	256,584	332,079	422,832	406,236	400,932	381,099	543,346
North Carolina	-	-	-	11,738	18,031	16,561	16,141	16,219	15,884	15,316
North Dakota	499	2,692	3,543	6,278	9,610	11,887	11,276	16,644	15,267	15,184
Ohio	7,813	18,130	60,147	121,530	207,947	183,149	181,360	229,124	223,337	219,302
Oklahoma	2,144	10,390	13,839	37,984	80,738	75,304	74,515	84,457	79,410	72,904
Oregon	-	-	-	12,297	29,816	73,929	77,750	70,306	72,799	77,825
Pennsylvania	11,159	42,759	63,495	185,672	252,423	233,526	229,927	228,881	223,903	216,852
Rhode Island	173	3,102	5,943	14,948	24,365	29,385	29,748	33,318	31,965	38,489
South Carolina	2,369	5,869	11,473	17,402	28,101	29,993	30,303	30,610	30,523	29,540
South Dakota	576	1,723	3,222	7,033	10,418	14,984	14,878	14,282	13,598	13,518
Tennessee	2,524	8,511	17,447	50,703	74,432	81,256	82,516	83,142	81,834	80,187
Texas	6,903	23,532	85,850	186,383	321,765	378,715	370,843	416,997	428,382	431,579
Utah	325	869	2,295	5,403	10,236	13,168	16,955	21,656	23,121	22,252
Vermont	348	1,807	3,392	6,532	9,605	12,083	11,891	12,266	11,675	12,031
Virginia	-	-	-	13,761	17,437	17,310	17,175	17,075	16,535	16,251
Washington	1,084	6,501	18,132	37,122	63,603	107,064	129,240	129,724	129,704	138,659
West Virginia	28	2,057	9,511	13,975	37,069	35,344	34,512	34,216	33,017	32,358
Wisconsin	-	9,950	21,208	58,938	86,951	127,128	129,083	147,284	145,604	140,799
Wyoming	-	-	1,705	3,186	5,500	4,740	4,276	4,046	4,065	5,378

[a] Data for 1939 not strictly comparable to other years.
[b] Includes related license taxes.

E36. State Tobacco Tax Rates

As of August 1991

State	Cigarettes (Per Package of 20)[a]	Cigars (Per 1,000)[b]	Smoking Tobacco	Chewing Tobacco and Snuff
Alabama	16.5¢	\$1.50 - \$20.25[c]	c,d	3/4¢ per ounce[c,e]
Alaska	29	-	-	-
Arizona	18	\$2.00 - \$20.00	1/2¢ - 2¢ per ounce	2¢ per ounce
Arkansas	22	16% of mfg. price	16% of mfg. price	16% of mfg. price
California	35	f	f	f
Colorado	20	20% of mfg. price.	20% of mfg. price	20% of mfg. price
Connecticut	45	-	-	-
Delaware	14	15% of wholesale	15% of wholesale	15% of wholesale
Florida	33.9	-	25% of wholesale	25% of wholesale
Georgia	12	13% of wholesale	-	-
Hawaii	40% of wholesale	40% of wholesale	40% of wholesale	40% of wholesale
Idaho	18	35% of wholesale	35% of wholesale	35% of wholesale
Illinois	30	-	-	-
Indiana	15.5	15% of wholesale	15% of wholesale	15% of wholesale
Iowa	36	22% of wholesale	22% of wholesale	22% of wholesale
Kansas	24	10% of wholesale	10% of wholesale	10% of wholesale
Kentucky	3	-	-	-
Louisiana	20	8 - 20% of mfg. price	33% of mfg. price	-
Maine	37	16% of wholesale	16% of wholesale	62% of wholesale
Maryland	16	-	-	-
Massachusetts	26[g]	-	-	-
Michigan	25	-	-	-
Minnesota	43[b]	35% of wholesale	35% of wholesale	35% of wholesale
Mississippi	18[g]	15% of mfg. price	15% of mfg. price	15% of mfg. price
Missouri	13	-	-	-
Montana	18	12-1/2% of wholesale	12-1/2% of wholesale	12-1/2% of wholesale
Nebraska	27	15% of wholesale	15% of wholesale	15% of wholesale
Nevada	35	30% of wholesale	30% of wholesale	30% of wholesale
New Hampshire	25	22.2% of wholesale	22.2% of wholesale	22.2% of wholesale
New Jersey	40	-	-	-
New Mexico	15	25% of value	25% of value	25% of value
New York	39	15% of wholesale	15% of wholesale	15% of wholesale
North Carolina	5	-	-	-
North Dakota	29	22% of wholesale	22% of wholesale	22% of wholesale
Onio	18	-	-	-
Oklahoma	23	\$10.00 - \$30.00	40% of factory list	30% of factory list
Oregon	28	35% of wholesale	35% of wholesale	35% of wholesale
Pennsylvania	31	-	-	-
Rhode Island	37	-	-	-
South Carolina	7	\$11.00 - \$20.00	36% of mfg. price	5% of mfg. price
South Dakota	23	-	-	-
Tennessee	13	6% of wholesale	6% of wholesale	6% of wholesale
Texas	41	\$7.50 - \$15.00	35.213% of factory list	35.213% of factory list
Utah	23[g]	35% of sales price	35% of sales price	35% of sales price
Vermont	18	20% of wholesale[h]	20% of wholesale[h]	20% of wholesale[h]
Virginia	2.5	-	-	-
Washington	34[e]	61.75% of wholesale[h]	61.75% of wholesale[h]	61.75% of wholesale[h]
West Virginia	17	-	-	-
Wisconsin	30	20% of mfg. list	20% of mfg. list	20% of mfg. list
Wyoming	12	-	-	-
District of Columbia	30	-	-	-

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[a] Rate shown is cents per package unless otherwise indicated. In addition to the state tax, local taxes are imposed by some jurisdictions in several states including Alabama, Kentucky, Illinois, Missouri, New Jersey, Ohio, Tennessee, Virginia, and Wisconsin.

[b] A special rate applies to small cigars (less than 3 lbs. per thousand); in many states they are taxed like cigarettes.

[c] State imposes a use tax of equal amount.

[d] Range from 2 cents to 11 cents on packages weighing up to 4 ounces, plus 3 cents per ounce over 4 ounces.

[e] Rate applies to base and any fraction thereof for chewing tobacco; snuff taxed at rates ranging from 1/2 cent to 4 cents on packages weighing up to 6 ounces, plus 6 cents for each additional ounce.

[f] Taxed at a rate as determined annually by the State Board of Equalization that is equivalent to the combined tax rate imposed on cigarettes (currently set at 29.35 cents per wholesale dollar).

[g] The state tax rate will be increased by the amount of the federal tax reduction if the federal cigarette tax rate is reduced.

[h] An additional tobacco products tax is imposed at 7% of the basic rate. In Vermont the rate is proportional to the ratio of the cigarette tax to wholesale price.

Source: Commerce Clearing House.

E37. State Inheritance Tax Rates and Exemptions

Selected Categories of Heirs

As of June, 1991

	Rate[b] (Percent)			Maximum Rate Applies	Exemptions[c] (Thousands)			
State[a]	Spouse, Child, or Parent	Brother or Sister	Other than Relative	Above ($Thousands)	Spouse	Child or Parent	Brother or Sister	Other than Relative
Connecticut[d]	3-8	4-10	8-14	$1,000	All	50	6	1
Delaware	1-6	5-10	10-16	200	70	25	5	1
Indiana[e]	1-10	7-15	10-20	1,500	All	5[f]	.5	.1
Iowa	1-8	5-10	10-15	150	All	15[f]	None	None
Kansas	1-5	3-12.5	10-15	500	All	30	5	None
Kentucky	2-10	4-16	6-16	500	All	5[f]	1	.5
Louisiana	2-3	5-7	5-10	20	25[g]	25	1	.5
Maryland[h]	1	10	10	i	None	None	None	None
Michigan	2-10[j]	2-10[j]	2-17[j]	750	65[k]	10[f]	10	None
Montana[e]	2-8	4-16	8-32	100	All	7[f]	1	None
Nebraska	1	1	6-18	60	All	10	10	.5
New Hampshire	l	18	18	i	l	l	None	None
New Jersey	m	11-16	15-16	1,700	m	m	25	None
North Carolina	1-12	4-16	8-17	3,000	All	20.15 credit	None	None
Pennsylvania[r]	6	15	15	i	None[n]	None[n]	None	None
South Dakota	3-15	4-20	6-30	100	All	30[o]	.5	.1
Tennessee	5.5-9.5	5.5-9.5	5.5-13	440	600[p]	600[p]	600[p]	600[p]
Wisconsin[q]	2.5-10	5-20	10-20	100	All	50	1	.5

Continued

E37. State Inheritance Tax Rates and Exemptions (continued)

[a] In addition to an inheritance tax, all states listed also levy an estate tax, generally to assure full absorption of the Federal credit.

[b] Rates generally apply to excess above graduated absolute amounts.

[c] Generally, transfers to governments or solely charitable, educational, scientific, religious, literary, public, and other similar organizations in the United States are wholly exempt. Some states grant additional exemptions either for insurance, homestead, joint deposits, support allowance, disinherited minor children, orphaned, incompetent or blind children, and for previous or later taxed transfers. In many states, exemptions are subtracted from the first bracket only. Adopted children generally receive the same consideration as natural children.

[d] On estates, an additional inheritance tax equal to 30% of the basic tax is imposed. A second additional inheritance tax equal to 10% of the basic tax and the first additional tax is imposed, except on farmland passing to descendants.

[e] Armed Forces exemption. For Indiana, the first $25,000 of the estate of any person who died within one year of the termination of World War II (April 28, 1952) as a result of injuries received or disease contracted as a member of the armed forces is exempt. For Montana, transfers of property owned by a resident of the United States dying while in service as a member of the armed forces is exempt if the descendent was killed in action or died while in the line of duty.

[f] Exemption for child (in thousands): $50 in Iowa; in Montana, all property is exempt. Exemption for minor child (in thousands): $50 in Idaho, $10 in Indiana, $20 in Kentucky. In Michigan, a widow receives $5,000 for every minor child to whom no property is transfered in addition to normal exemption of a spouse.

[g] Community property state, in which in general, either all community property to the spouse is exempt, or only one-half of the community property is taxable on death of either spouse.

[h] Where property of a decedent subject to administration in Maryland is $20,000 or less, no inheritance taxes are due. No tax on the share of any beneficiary if the value of the share is less than $150.

[i] Rates apply to entire share.

[j] No tax on the share of any beneficiary if the value of the share is less than $100.

[k] Spouse entitled to another $10,000 exemption.

[l] Spouses, children, parents, and adopted children in the decedent's line of succession are entirely exempt.

[m] Property transferred to a spouse, parents, grandparents, children or grandchildren are totally exempt. No tax on the share of any beneficiary if the value of the share is less than $500.

[n] However, the $2,000 family exemption is specifically allowed as a deduction.

[o] Rates range fom 3.75-7.5% for a child and from 3-15% for parents. Exemption for parents is $3,000.

[p] There is a marital deduction equal to 50% of the value of the taxable transfer. All beneficiaries will be considered one class for inheritance tax purposes.

[q] Tax is reduced by 60% for 1990. Additional reductions are scheduled until, by 1992, tax will be repealed entirely.

[r] A new exemption for poverty is added. Exemption is claimed only if the value of the estate does not exceed $200,000 and the average of the joint exemption income does not exceed $40,000 for the three tax years preceeding death.

Source: Commerce Clearing House.

E38. State Death and Gift Tax Collections by State

Selected Fiscal Years 1939-1990[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$131,000	$168,374	$420,180	$996,398	$2,035,269	$2,533,896	$3,022,580	$3,240,929	$3,486,808	$3,831,781
Alabama	199	914	612	1,380	5,441	11,973	16,351	15,383	11,469	15,876
Alaska	-	-	54	123	198	672	1,073	361	669	1,063
Arizona	394	118	463	4,245	12,117	13,169	25,893	30,978	24,080	23,917
Arkansas	167	205	241	743	4,686	7,263	6,010	5,745	8,676	6,800
California	8,372	19,852	47,180	156,935	463,406	59,679	281,540	307,480	335,083	386,137
Colorado	919	1,918	6,638	11,934	29,780	13,280	18,254	13,175	16,237	21,306
Connecticut	3,884	5,869	16,920	42,590	54,764	150,556	176,868	176,852	198,679	158,227
Delaware	254	2,879	1,088	5,353	7,883	14,936	12,826	11,479	15,723	20,061
Florida	4,536	3,011	5,488	16,017	69,910	127,703	151,653	177,168	190,282	251,558
Georgia	236	613	981	5,642	7,517	26,106	30,289	54,204	37,326	27,616
Hawaii	-	-	587	2,324	4,328	5,971	5,178	7,314	6,675	16,329
Idaho	108	222	751	786	4,524	3,072	1,522	1,926	1,853	1,849
Illinois	4,933	7,090	22,027	63,720	122,728	53,721	81,252	82,502	95,764	106,697
Indiana	945	3,042	7,563	15,013	38,845	49,232	53,943	64,544	61,203	67,286
Iowa	1,502	3,408	7,294	16,767	47,898	58,201	53,369	58,932	68,510	65,119
Kansas	500	1,079	3,727	7,234	26,246	32,360	31,645	44,505	45,310	43,159
Kentucky	1,866	2,618	5,302	12,445	23,295	54,949	49,334	49,056	53,397	66,855
Louisiana	677	1,510	7,311	6,728	22,691	40,727	40,167	41,550	36,743	51,179
Maine	578	1,476	3,229	4,944	11,397	14,104	19,482	11,913	10,256	8,900
Maryland	1,824	2,581	4,987	11,921	20,653	41,770	46,892	58,012	60,175	81,560
Massachusetts	11,082	9,660	20,536	43,422	78,952	208,068	211,450	264,701	258,580	276,447
Michigan	4,964	7,929	12,124	26,470	46,281	78,480	89,530	93,799	102,989	124,402
Minnesota	1,980	2,336	7,336	20,032	41,922	16,817	21,801	13,610	27,290	25,250
Mississippi	100	231	866	1,980	6,006	12,290	10,421	15,713	14,303	10,711
Missouri	1,625	2,742	5,259	11,996	26,255	26,861	32,431	28,590	28,853	41,978
Montana	232	422	1,775	4,236	8,537	8,365	7,212	8,745	10,092	9,049
Nebraska	87	189	374	816	2,277	3,069	4,480	3,343	3,777	3,669
Nevada	-	-	-	-	-	-	-	5,279	5,591	13,837
New Hampshire	743	911	2,083	3,769	8,258	14,284	21,186	21,933	30,977	25,486
New Jersey	6,354	9,139	20,821	65,574	111,047	188,634	190,368	163,117	204,343	202,737
New Mexico	51	215	676	1,869	2,327	7,689	3,377	4,095	6,556	9,908
New York	36,582	22,375	71,611	127,935	124,920	328,465	392,687	459,827	511,979	525,507
North Carolina	881	2,211	6,644	18,936	42,149	86,702	77,477	65,740	71,747	82,993
North Dakota	32	113	278	842	2,828	2,318	1,942	1,498	1,658	2,231
Ohio	2,593	4,194	8,694	17,854	37,208	37,930	45,366	45,218	56,992	56,944
Oklahoma	565	2,449	6,396	14,459	27,477	39,544	47,381	39,846	35,983	67,178
Oregon	406	1,467	4,523	14,088	27,359	26,246	33,670	73,647	8,983	14,003
Pennsylvania	20,893	20,404	51,121	98,850	173,229	322,760	371,860	401,404	446,708	474,694
Rhode Island	1,318	1,556	3,873	8,618	11,962	15,866	18,462	21,821	19,360	23,051
South Carolina	191	397	1,596	3,517	9,309	22,710	26,981	35,991	35,966	35,356
South Dakota	41	375	927	1,952	7,262	11,690	10,104	10,362	13,099	14,574
Tennessee	1,425	1,947	4,847	10,118	20,798	30,966	31,757	33,484	43,613	35,277
Texas	610	6,047	12,608	23,123	75,580	119,458	113,742	108,410	104,880	131,148
Utah	337	363	1,017	3,102	1,886	4,725	2,318	3,443	4,416	7,593
Vermont	317	371	733	2,307	1,368	4,502	2,564	6,161	4,020	3,067
Virginia	830	2,028	5,176	12,245	27,281	19,915	32,800	43,205	44,678	63,063
Washington	2,018	3,559	9,422	26,434	54,598	17,712	22,189	18,846	17,328	29,713
West Virginia	700	888	2,430	5,009	12,636	19,833	6,761	6,489	5,022	6,927
Wisconsin	3,367	5,337	14,039	32,589	56,791	75,244	85,604	98,086	98,012	92,203
Wyoming	43	110	344	632	2,893	3,582	3,528	1,457	1,704	2,202

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E39. State Estate Tax Rates and Exemptions[a]

As of June 1991

State	Rates (On Net Estate After Exemptions)[b]	Maximum Rate Applies Above	Exemption
Alabama	Maximum Federal credit[c,d]	$10,040,000	$60,000[c]
Alaska	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Arizona	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Arkansas	Maximum Federal credit[c,d]	10,040,000	60,000[e,c]
California	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Colorado	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Florida	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Georgia	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Hawaii	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Idaho	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Illinois	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Maine	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Massachusetts	5% on first $50,000 to 16%	4,000,000	[e,f,g]
Minnesota	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Mississippi	1.6% on first $100,000 to 16%	10,000,000	600,000
Missouri	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Nevada	Maximum Federal credit[c,d]	10,040,000	60,000[c]
New Mexico	Maximum Federal credit[c,d]	10,040,000	60,000[c]
New York	2% on first $50,000 to 21%[g,h]	10,000,000	[e,i]
North Dakota	Maximum Federal credit[c,d]	10,040,000	60,000[e,c]
Ohio	2% on first $40,000 to 7%[g]	500,000	10,000[e,j]
Oklahoma	.5% on first $10,000 to 15%[g]	10,000,000	[e,k,l]
Oregon	Maximum Federal credit[c,d]	10,040,000	60,000[e,c]
Rhode Island	2% on first $25,000 to 9%[g,m]	1,000,000	25,000[n]
South Carolina	6% on first $40,000 to 8%[d,g]	100,000	320,000[e]
Texas	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Utah	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Vermont	Maximum Federal credit[c,d]	10,040,000	60,000[e,c]
Virginia	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Washington	Maximum Federal credit[c,d]	10,040,000	60,000[c]
West Virginia	Maximum Federal credit[c,d]	10,040,000	60,000[c]
Wyoming	Maximum Federal credit[c,d]	10,040,000	60,000[c]
District of Columbia	Maximum Federal credit[c,d]	10,040,000	60,000[c]

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[a] Excludes states shown in Table E37 which levy an estate tax in addition to their inheritance taxes to assure full absorption of the Federal credit.

[b] The rates generally are in addition to graduated absolute amounts.

[c] Maximum Federal credit allowed under the 1954 Code for state estate taxes paid is expressed as a percentage of the taxable estate (after $60,000 exemption) in excess of $40,000, plus a graduated absolute amount. The $60,000 exemption is allowed under the State Death Tax Credit.

[d] A tax on nonresident estates is imposed on the proportionate share of the estate which the property located in the state bears to the entire estate wherever situated.

[e] Transfers to religious, charitable, educational, and municipal corporations generally are fully exempt. Limited in Mississippi to those located in United States or its possessions and amount increases after October 1, 1989.

[f] A credit equal to the lesser of $1,500 or Massachusetts estate tax liability is allowed on net estates above $200,000. Otherwise, exemption is equal to Massachusetts net estate.

[g] An additional estate tax is imposed to assure full absorption of the Federal credit. In New York, this applies only to residents.

[h] On net estate before exemption.

[i] A credit is allowed, ranging from the full amount of tax if estate tax is $2,750 or less to $500 if estate tax is $5,000 or more. In addition, the unlimited Federal marriage deduction has been adopted.

[j] A credit equal to the lesser of $500 or the amount of tax is allowed. Marital deduction is equal to the lesser of the modified Federal marital deduction; or to half of the difference between the value of the gross estate and deductions or $500,000, whichever is greater.

[k] An estate valued at $100 or less is exempt.

[l] Exemption is a total aggregate of $175,000 for father, mother, child, and named relatives. Property passing to surviving spouse is entirely excluded.

[m] Until January 1, 1992, an additional estate tax is levied at a rate of 1.4% to 14.92%. Together with the estate tax it equals the maximum federal credit.

[n] Marital deduction is $175,000.

Source: Commerce Clearing House.

E40. State General Corporation License Tax Collections by State[a]

Selected Fiscal Years 1942-1990

($Thousands)

State	1942	1946	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$87,736	$120,596	$175,875	$426,217	$763,813	$1,387,780	$3,064,769	$3,171,598	$3,171,087	$2,996,777	$3,099,175
Alabama	1,753	1,853	2,343	8,834	15,352	45,087	74,617	88,748	82,311	76,149	101,294
Alaska	-	-	-	95	402	671	946	896	892	929	891
Arizona	45	52	111	875	1,119	2,427	3,677	3,838	3,801	3,952	3,987
Arkansas	401	304	443	896	1,497	4,045	3,985	4,238	7,722	7,096	7,798
California	92	381	390	1,365	2,621	4,836	7,873	7,799	8,124	8,001	46,404
Colorado	104	105	206	996	1,352	2,747	2,424	2,495	3,428	3,480	3,937
Connecticut	189	339	407	1,209	1,309	3,425	8,242	8,758	9,384	7,096	10,398
Delaware	3,196	3,354	4,293	9,884	43,924	68,738	132,816	152,152	180,583	195,862	200,201
Florida	351	499	841	2,027	6,394	8,192	19,431	21,642	22,098	25,000	33,883
Georgia	442	491	755	2,017	3,800	9,004	17,528	17,873	20,335	22,198	23,627
Hawaii	-	-	-	158	334	737	987	1,048	881	1,262	1,749
Idaho	80	68	151	428	715	1,348	184	253	457	265	283
Illinois	2,984	3,160	3,756	5,585	27,181	37,013	60,886	74,401	75,261	79,302	96,854
Indiana	67	218	131	1,321	1,172	2,926	4,941	4,620	5,043	4,161	3,987
Iowa	111	218	291	286	602	17,238	18,354	13,879	12,090	17,370	28,990
Kansas	370	370	432	836	1,214	6,240	10,305	10,850	11,505	12,438	12,748
Kentucky	382	584	896	1,770	4,522	12,394	42,592	65,896	61,618	69,363	75,407
Louisiana	3,175	3,622	4,479	14,452	26,830	86,570	233,339	241,885	234,616	262,508	269,111
Maine	224	238	214	417	383	880	862	950	957	2,112	2,445
Maryland	508	329	432	793	1,459	3,819	4,034	3,907	4,775	4,826	5,403
Massachusetts	9,790	28,670	44,433	88,245	2,873[b]	5,037	11,757	16,180	15,308	15,946	19,136
Michigan	6,015	7,438	11,005	89,139	124,024	5,349	97,848	89,098	9,979	12,829	13,737
Minnesota	37	111	90	349	674	1,401	2,118	3,187	2,917	3,595	2,837
Mississippi	474	896	1,099	3,497	9,392	25,729	51,795	61,041	58,384	47,399	43,128
Missouri	1,895	1,165	3,042	6,070	20,673	27,326	44,618	49,847	51,722	58,237	61,718
Montana	18	40	86	136	187	300	801	769	750	827	790
Nebraska	161	163	221	510	1,367	2,592	4,499	4,419	4,520	4,840	4,890
Nevada	48	89	63	480	839	2,223	3,573	4,351	5,058	4,050	6,204
New Hampshire	31	45	109	256	842	2,773	4,178	4,508	4,748	4,864	5,807
New Jersey	2,314	7,290	8,843	31,803	49,277	151,817	111,366	127,002	137,789	152,615	131,236
New Mexico	238	239	365	1,062	1,720	5,384	7,163	5,581	2,112	2,838	1,455
New York	837	1,956	1,332	3,413	5,475	7,450	18,461	20,031	24,172	20,896	21,424
North Carolina	2,303	3,023	4,368	8,193	20,340	49,336	96,499	106,048	121,156	122,598	132,888
North Dakota	23	11	15	34	120	301	844	845	810	572	567
Ohio	4,840	6,310	9,327	47,078	114,044	81,471	332,647	329,578	273,225	221,633	230,230
Oklahoma	984	1,099	1,832	3,439	6,177	17,809	32,919	33,339	30,402	32,634	31,236
Oregon	348	339	462	887	1,412	2,458	3,631	3,898	3,893	3,936	4,291
Pennsylvania	31,312	32,993	52,081	55,503	124,920	279,881	473,980	478,111	498,201	538,379	603,007
Rhode Island	892	3,742	804	190	880	1,774	2,746	2,262	3,048	3,415	3,615
South Carolina	429	352	509	1,054	1,801	5,601	21,097	19,792	20,491	22,242	25,531
South Dakota	-	-	21	87	189	385	751	886	800	776	894
Tennessee	1,484	2,406	5,067	8,399	17,795	45,840	147,816	155,329	166,504	176,438	196,326
Texas	2,894	4,385	7,996	90,606	110,276	352,615	924,291	892,807	963,201	700,621	808,282
Utah	162	82	74	172	-	-	-	-	-	-	-
Vermont	90	103	15	27	123	194	573	598	822	800	853
Virginia	541	552	715	1,253	2,244	6,143	14,989	18,584	19,263	20,295	22,495
Washington	331	339	412	1,438	2,200	4,199	6,061	6,425	6,434	6,989	7,299
West Virginia	727	733	1,098	839	1,849	3,893	4,553	4,585	3,122	5,599	4,000
Wisconsin	82	214	215	334	948	2,033	4,136	4,996	4,738	5,823	5,337
Wyoming	22	28	56	169	261	730	2,898	2,484	2,249	2,233	2,071

[a] Licenses and fees applicable to all corporations. Excludes corporation taxes based on value of property, net income, or gross receipts from sales or taxes imposed on particular types of corporations.

[b] Excludes portion of corporation excise taxes and surtaxes measured by corporate excess included here for prior years.

Source: Department of Commerce, Bureau of the Census.

E41. State Insurance Company Gross Premiums Tax Collections by State

Selected Fiscal Years 1942-1990

($Thousands)

State	1942	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$113,198	$241,185	$531,965	$1,182,134	$3,113,231	$5,498,860	$6,382,557	$6,896,341	$7,340,691	$7,369,604
Alabama	1,173	2,678	7,964	20,643	68,410	107,212	125,401	138,497	139,421	147,526
Alaska	-	-	657	2,562	10,436	19,490	23,659	23,661	19,391	22,691
Arizona	275	823	3,275	9,365	29,457	67,936	79,269	72,433	90,569	128,510
Arkansas	661	1,916	3,916	9,144	29,969	44,115	52,189	44,416	60,100	46,900
California	8,558	23,286	62,342	134,964	446,262	839,467	1,008,887	1,152,508	1,314,750	1,170,831
Colorado	870	1,970	4,920	12,021	38,983	52,997	82,331	82,224	84,704	83,920
Connecticut	4,169	9,276	13,916	40,336	61,977	112,766	140,323	150,969	175,898	170,163
Delaware	368	729	1,624	4,464	11,391	19,696	23,158	26,198	34,601	32,065
Florida	1,318	3,832	11,730	34,115	103,524	225,188	254,780	316,325	250,144	322,916
Georgia	1,110	3,783	10,543	21,905	68,043	99,042	154,462	160,312	157,074	169,906
Hawaii	-	-	1,683	6,096	23,001	34,906	36,463	38,876	35,003	38,261
Idaho	371	1,114	2,496	4,471	15,977	23,625	32,519	23,532	35,508	36,630
Illinois	7,768	15,062	26,604	68,452	82,871	145,722	178,752	187,001	256,057	166,758
Indiana	2,582	5,514	9,633	24,299	58,291	84,318	96,520	103,489	103,436	107,516
Iowa	1,829	4,062	7,487	15,704	43,746	72,764	76,490	81,033	84,878	86,976
Kansas	1,136	2,934	6,315	11,424	34,083	64,157	64,996	72,269	69,402	70,313
Kentucky	1,641	3,316	6,513	17,566	62,016	122,200	136,642	147,922	151,198	187,573
Louisiana	1,586	3,974	9,708	22,818	81,724	177,167	182,436	184,822	176,994	176,082
Maine	706	1,399	2,365	4,348	13,096	24,160	28,167	33,464	36,621	47,217
Maryland	1,504	3,893	8,567	21,358	66,162	99,208	120,663	128,103	131,337	141,741
Massachusetts	2,015	5,072	11,813	39,069	111,517	176,728	215,098	248,060	301,552	273,014
Michigan	4,780	9,789	20,659	44,114	119,678	148,551	160,952	43,862	76,601	78,647
Minnesota	2,345	4,714	9,421	24,181	63,984	97,645	107,091	126,765	120,639	122,486
Mississippi	633	1,906	5,124	12,429	36,164	62,669	66,358	76,448	99,379	87,813
Missouri	3,676	6,448	13,078	23,578	64,064	122,457	145,047	155,402	145,438	152,534
Montana	361	853	2,207	4,578	11,718	23,758	26,304	39,510	29,102	26,430
Nebraska	619	1,409	3,712	7,398	20,228	43,128	30,896	34,502	42,103	34,141
Nevada	81	244	668	2,851	11,924	32,924	40,700	46,446	45,065	53,244
New Hampshire	471	962	1,888	5,858	13,427	24,690	30,219	35,299	36,484	36,450
New Jersey	4,902	8,153	18,063	38,740	89,565	124,676	147,891	168,138	233,040	172,709
New Mexico	233	708	2,050	5,686	20,198	44,129	41,864	43,463	40,608	44,784
New York	16,428	30,222	64,146	124,297	209,019	371,738	458,965	489,490	582,240	699,529
North Carolina	2,112	5,141	12,886	29,149	80,496	136,000	139,941	186,833	187,502	178,219
North Dakota	300	884	1,643	2,951	8,106	12,904	12,203	14,682	14,433	17,848
Ohio	7,012	13,909	25,792	53,118	131,405	196,393	223,044	240,836	252,271	256,149
Oklahoma	2,205	4,929	9,921	18,369	54,080	112,543	121,208	137,207	142,604	98,042
Oregon	1,000	2,458	5,578	7,975	33,039	46,907	55,704	58,730	56,904	56,869
Pennsylvania	9,470	16,687	29,374	58,541	185,412	259,780	306,497	336,488	335,229	352,261
Rhode Island	820	1,614	2,601	5,643	13,169	22,860	27,523	30,362	32,709	37,167
South Carolina	1,148	2,622	5,500	13,314	40,519	61,290	67,537	83,185	94,351	94,199
South Dakota	316	993	1,942	3,716	10,599	19,214	22,294	23,480	23,817	24,972
Tennessee	1,928	4,231	9,448	21,607	64,090	109,498	126,576	122,438	124,311	133,312
Texas	3,973	11,054	32,210	58,565	176,108	424,962	460,963	545,808	441,550	524,901
Utah	412	993	2,373	4,856	18,043	30,253	28,990	25,286	42,084	32,364
Vermont	309	619	1,195	2,339	6,390	11,238	14,708	17,175	19,384	17,473
Virginia	2,133	5,131	11,716	26,685	78,484	131,181	158,495	180,460	190,282	178,619
Washington	1,831	3,491	7,752	17,111	43,646	78,339	91,876	93,119	90,673	92,701
West Virginia	1,039	2,485	6,422	10,482	29,035	49,049	43,803	47,155	49,627	52,088
Wisconsin	2,445	4,478	9,014	26,276	43,828	65,717	73,857	78,414	76,893	76,882
Wyoming	189	456	1,031	1,680	7,016	10,512	18,909	9,736	9,809	10,494

Source: Department of Commerce, Bureau of the Census.

E42. State Public Utility Gross Receipts Tax Collections by State

Selected Fiscal Years 1939-1990[a]

($Thousands)

State	1939	1950	1960	1970	1980	1987	1988	1989	1990
Total	$93,381	$186,175	$365,424	$918,363	$3,368,769	$5,982,999	$6,179,474	$6,108,362	$6,513,510
Alabama	1,198	3,153	3,369	30,325	154,392	246,038	251,864	261,488	271,209
Alaska	-	-	-	338	1,981	1,986	2,024	2,084	2,069
Arizona	194	908	3,300	6,227	23,232	84,908	91,999	98,903	98,517
Arkansas	143	14	-	-	-	-	-	-	-
California	2,400	8,523	12,896	22,998	19,028	35,146	48,862	39,330	39,349
Colorado	652	-	-	443	1,148	7,321	8,317	3,707	4,328
Connecticut	2,340	5,486	7,896	34,263	142,112	262,320	264,826	280,656	276,300
Delaware	7	15	34	64	13,809	16,614	16,726	17,204	18,358
Florida	791	2,195	7,640	19,803	91,595	202,333	217,846	227,616	290,017
Georgia	2	-	-	-	-	-	-	-	-
Hawaii	-	-	4,026	14,105	32,458	61,792	63,587	64,846	69,649
Idaho	437	649	1,228	404	1,405	1,819	1,323	1,593	1,677
Illinois	11,743	22,848	48,570	143,838	464,008	586,242	757,202	859,349	760,914
Iowa	158	-	-	-	1,778	-	-	-	-
Kansas	1,307	245	293	302	588	765	704	736	450
Kentucky	333	2,546	8,224	-	-	-	-	-	-
Louisiana	1,336	9,839	7,127	12,406	29,843	32,472	35,155	34,308	35,612
Maine	1,211	2,599	4,140	3,772	16,979	28,960	29,400	14,977	525
Maryland	1,468	4,068	8,874	18,171	58,460	93,058	95,721	109,567	112,391
Michigan	1,148	-	-	-	-	-	-	-	-
Minnesota	6,363	16,102	21,143	33,225	67,697	114,950	99,963	98,564	44,432
Mississippi	-	-	200	399	-	-	-	-	-
Missouri	807	89	111	150	666	1,202	1,113	647	65
Montana	142	494	1,130	2,712	4,520	9,867	10,494	11,484	11,308
Nebraska	29	11	4	-	-	1,811	1,599	1,664	2,452
Nevada	218	-	-	301	1,251	2,912	4,419	3,678	3,909
New Hampshire	-	-	-	1,065	1,812	6,427	7,074	8,383	8,194
New Jersey	82	-	37	16,899	226,398	1,018,560	1,002,496	997,338	1,064,183
New Mexico	179	527	471	980	2,592	6,108	6,004	5,832	5,455
New York	23,190	34,317	86,664	143,614	497,580	969,066	1,007,926	1,031,927	1,092,451
North Carolina	2,572	10,440	23,943	68,392	199,067	207,463	225,244	226,481	262,817
North Dakota	24	4	1	161	3,159	10,304	10,994	12,139	11,489
Ohio	10,634	19,466	40,838	87,429	373,937	620,111	586,233	606,764	637,336
Oklahoma	1,565	246	630	1,198	6,281	12,549	13,156	13,367	13,463
Oregon	1,196	201	184	477	1,478	2,263	5,145	8,831	7,282
Pennsylvania	6,800	9,805	16,893	108,195	380,250	543,624	486,312	541,116	568,447
Rhode Island	565	2,760	5,023	13,207	36,737	56,106	54,113	49,917	72,564
South Carolina	1,311	2,734	4,617	9,612	18,568	27,504	35,570	32,362	33,422
South Dakota	25	17	33	42	308	600	760	617	1,117
Tennessee	1,172	1,307	1,511	3,928	13,154	20,336	22,270	30,545	6,629
Texas	1,907	4,744	18,507	37,477	171,462	210,474	207,836	196,892	198,071
Utah	-	82	117	307	997	4,629	4,728	3,872	4,616
Vermont	316	681	1,160	2,623	11,198	19,971	21,066	13,491	11,226
Virginia	3,754	10,944	18,129	32,943	100,018	144,132	161,046	106,019	100,657
Washington	350	5,710	14,882	31,314	101,307	163,748	170,965	156,011	166,810
West Virginia	634	-	-	-	-	-	18,013	12,237	9,972
Wisconsin	2,267	2,432	11,279	23,294	84,515	156,606	149,570	140,772	225,931
Wyoming	232	4	1	-	-	-	-	-	-

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E44. State Pari-Mutuel Tax Collections by State

Selected Fiscal Years 1942-1990[a]

($Thousands)

State	1942	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$23,164	$102,734	$265,068	$515,052	$731,076	$646,623	$642,522	$666,922	$663,193	$658,245
Alabama	-	-	-	-	-	-	-	-	4,419	4,852
Arizona	110	614	2,278	3,904	9,580	12,067	10,882	10,145	10,058	9,256
Arkansas	335	624	1,529	5,232	15,573	19,769	20,555	20,555	16,292	19,100
California	1,770	15,341	36,100	59,970	126,306	112,347	113,155	129,544	140,337	136,202
Colorado	-	738	2,439	3,774	8,366	8,517	8,721	8,517	8,522	8,294
Connecticut	-	-	-	-	52,934	63,901	65,459	62,505	61,453	59,464
Delaware	400	1,020	3,700	7,232	1,609	425	63	81	81	110
Florida	4,393	12,472	25,973	50,898	102,490	113,127	118,809	119,719	106,420	102,662
Idaho	-	-	-	66	425	442	483	2,296	1,546	1,423
Illinois	1,287	7,924	16,863	42,630	79,095	55,836	52,159	49,975	42,186	45,140
Iowa	-	-	-	-	-	-	-	-	10,928	8,813
Kentucky	-	683	2,178	5,863	13,951	10,805	7,985	6,525	10,403	11,124
Louisiana	84	568	3,027	4,933	18,446	23,103	22,048	21,320	20,215	22,550
Maine	70	320	1,070	1,459	1,313	1,318	1,582	1,853	1,656	1,467
Maryland	1,175	4,569	8,105	13,112	16,038	2,385	2,450	2,726	3,080	3,022
Massachusetts	2,471	7,888	12,721	25,603	29,474	37,527	35,679	32,036	32,666	31,749
Michigan	-	3,389	7,564	19,931	25,959	21,278	24,960	20,173	20,801	20,627
Minnesota	-	-	-	-	-	-	-	-	-	2,090
Montana	-	-	-	-	-	173	166	144	131	156
Nebraska	-	-	554	2,083	7,364	7,145	5,405	673	709	701
Nevada	-	-	-	-	385	10	9	12	-	-
New Hampshire	1,009	1,944	4,220	8,832	12,429	10,695	10,518	11,489	10,366	10,350
New Jersey	24	11,706	25,063	35,139	15,725	7,632	7,379	8,233	8,223	7,944
New Mexico	-	253	120	766	3,459	2,928	2,253	2,330	2,176	837
New York	8,266	26,572	86,908	159,231	98,751	90,331	83,836	92,349	82,224	78,414
North Dakota	-	-	-	-	-	-	-	-	15	-
Ohio	130	527	9,534	17,193	26,826	10,949	12,354	13,361	12,825	13,642
Oklahoma	-	-	-	-	-	1,471	1,498	1,624	6,332	8,331
Oregon	134	697	1,127	2,452	4,711	4,688	4,817	4,186	4,664	4,881
Pennsylvania	-	-	-	18,099	27,764	9,292	9,454	9,652	9,691	9,145
Rhode Island	1,242	3,508	6,985	10,795	7,886	5,798	6,605	10,791	10,943	12,153
South Dakota	2	-	471	1,346	2,337	3,357	3,583	1,000	791	608
Vermont	-	-	-	2,922	836	492	239	188	197	197
Washington	129	608	1,161	1,474	7,199	8,684	9,244	8,882	9,482	10,449
West Virginia	142	769	5,378	10,100	13,829	-	-	13,780	13,120	11,517
Wisconsin	-	-	-	-	-	-	-	-	-	826
Wyoming	-	-	-	13	16	131	172	258	241	149

[a] Data for years prior to 1960 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E45. State Pari-Mutuel Tax Rates[a]

As of December 1989

		Breakage	
State	Tax Rate	Amount	To State (Percent)
Arizona	2% on first $1,000,000 5% of any amount in excess of $1,000,000	10¢	-
Arkansas	6% on single wagers 4.55% on multiple wagers	10¢	-
California	Annual handle under $250 million; sliding scale beginning at 4.8%.	Annual handle ($ millions)	
	Annual handle of $250 million or more; 5.7%	$50-$250	100
		over $250	50
Colorado	3.50%	10¢	-
Delaware	0.75%	10¢	-
Florida	3.3% of handle in excess of $300,000	10¢	-
Idaho	1.25%	n.a.	n.a.
Illinois	2% of Total handle, with an additional 1.25-3.5% on multiple wagers[b]	10¢	100
Kentucky	4.75%	10¢	-
Louisiana	3% of excess over $100,000 to $201,000 4% of excess over $201,000 to $401,000 plus $3,030 5% over $401,000 plus $11,030	10¢	-
Maine	.5% on straight bets with 18% take out[c]	n.a.	n.a.
Maryland	0.50%	n.a.	-
Massachusetts	.75% of 19% take out	n.a.	n.a.
Michigan	4.5% on straight bets[d]	10¢	50
Minnesota	6% with 17% take out	20¢	6%
Missouri	1% on $0 to $100 million; 2% from $101 to $150 million; and 4% on $151 million and up		
Nebraska	5% on excess over $100,000,000	10¢	-
Nevada	2% of handle, total take-out not to exceed 20% of gross handle	10¢	-
New Hampshire	1% on straight bets[c]	10¢	50
New Jersey	Based on sliding scale of .30% to 1.30% on less than $1,000,000 and .5% over $1,000,000 at private tracks.	10¢	-
New Mexico	2% over $350,000	10¢	-
New York	5% on straight bets [c]	10¢[e]	50[f]
Ohio	Based on sliding scale at 1% of first $200,000; 2% over $200,000 to $300,000; 3% over $300,000 to $400,000; and 4% on excess over $400,000	10¢	-
Oklahoma	2% on first $100 million; 4% on next $50 million; and 6% over $150 million[g]	n.a.	n.a.
Oregon	2%	10¢	-
Pennsylvania	1.50%	10¢	25
South Dakota	3%[h]	10¢	-
Tennessee	2% on first $250,000; 2.5% from $250,000 to $500,000; 3% from $500,000 to $750,000; 4% over $750,000[i]	10¢	-
Texas	5%	10¢	-
Vermont	Based on sliding scale of 3 - 8% on weekdays; 4 - 8% on Sundays	n.a.	n.a.
Washington	1/2% under $200,000; 1% from $200,000 to $400,000; 4% in excess of $400,000	10¢	-
West Virginia	1% January-March, 2% April-June 1.7% July-September, and .7% October-December	10¢	-

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[a] Applies to thoroughbred horseracing and may or may not apply to other forms of racing. Excludes racing at fairs when taxed at a lower rate.

[b] Applies to racetracks in counties over 400,000 in population in Illinois; for counties with less than 400,000 in population, a tax rate of 1% applies to first $400,000, with a 2% rate on amounts in excess of $400,000.

[c] 2.27% on exotic bets in Maine, and 2% on multiple wagering in New Hampshire. In New York, tax is 4% on multiple (2 horses) bets at Aqueduct, Belmont, Saratoga, and 1% at Finger Lakes. State receives 7.5% on exotic (3 horses) bets at Aqueduct, Belmont, Saratoga, and 6.25 at Finger Lakes.

[d] For counties with under 300,000 in population, the tax rate is 3.5%. A 6% rate applies on "special sweepstakes".

[e] Breakage is 10 cents on regular bets and 50 cents on exotic bets.

[f] State receives 20% at Aqueduct, Belmont, and Saratoga; 55% at Finger Lakes.

[g] State receives an additional 2% on Exacta and Quinella wagering; state receives 7% on Pick-Six wagers.

[h] On daily handles under $100,000, state receives 2.25%.

[i] Additional 3%-7% on multiple wagering interests.

Source: Association of Racing Commissioners International, Inc. Pari-mutuel Racing 1989, pp. 17-23.

E47. State Unemployment Compensation Tax Collections by State

Selected Fiscal Years 1939-1990[a]
($Thousands)

State	1939	1950	1960	1970	1980	1985	1986	1987	1988	1989	1990
Total	$801,113	$1,028,033	$2,135,933	$2,524,096	$11,615,857	$18,276,207	$18,632,383	$17,521,362	$17,675,081	$17,214,289	$15,428,562
Alabama	8,134	11,913	17,739	24,219	154,186	307,971	266,864	179,496	162,036	157,363	150,445
Alaska	-	-	5,322	15,474	61,168	92,183	84,286	79,852	95,166	119,423	143,709
Arizona	2,140	3,824	9,149	21,727	96,473	136,160	134,992	121,859	118,870	113,964	106,581
Arkansas	3,303	4,332	8,842	16,388	73,544	148,458	125,261	118,743	123,646	122,344	121,208
California	75,351	128,456	268,217	531,108	1,587,909	2,169,157	1,925,324	1,807,862	1,946,058	1,957,236	1,849,073
Colorado	4,875	3,490	5,501	13,986	78,697	283,199	230,219	204,249	210,798	216,451	192,115
Connecticut	15,670	13,285	42,766	67,117	180,922	250,185	244,136	223,228	214,467	201,749	190,803
Delaware	2,205	1,458	9,677	6,287	34,163	57,408	57,512	58,408	58,805	57,997	51,284
Florida	6,109	7,542	35,987	34,839	279,045	374,377	335,020	303,729	298,453	294,538	271,049
Georgia	8,969	13,013	27,084	37,764	187,347	247,417	262,627	270,929	266,968	265,157	265,831
Hawaii	-	-	4,484	14,203	64,282	63,584	62,587	71,815	72,375	48,754	75,274
Idaho	2,016	4,263	5,163	8,789	44,204	88,890	83,947	84,116	89,130	87,024	71,885
Illinois	65,909	56,031	121,061	53,425	830,067	1,329,437	1,315,647	1,247,512	1,189,470	1,146,533	1,047,223
Indiana	19,623	18,156	42,996	49,786	163,858	306,309	235,766	179,017	195,766	201,724	63,331
Iowa	8,081	10,848	9,811	14,114	153,509	238,364	243,526	242,313	242,687	194,749	156,261
Kansas	5,703	5,966	10,606	16,384	85,810	170,152	162,228	157,198	170,279	163,657	166,745
Kentucky	10,939	14,833	29,297	27,890	140,533	263,911	246,841	227,331	211,511	192,066	179,637
Louisiana	9,810	15,350	20,217	31,862	222,098	370,043	332,292	307,563	297,508	304,180	256,730
Maine	4,032	6,173	8,560	10,134	58,820	82,166	74,453	73,985	78,839	78,029	81,585
Maryland	11,844	12,294	44,372	22,235	279,444	318,029	329,667	213,129	168,329	158,807	149,723
Massachusetts	37,803	49,018	78,436	121,586	444,874	490,473	430,318	420,629	449,114	470,636	409,477
Michigan	36,563	68,639	154,185	125,788	635,389	515,526	1,367,822	1,233,863	1,076,963	1,062,801	1,082,192
Minnesota	14,100	9,184	22,123	46,564	209,129	334,684	352,331	372,733	367,677	373,571	375,007
Mississippi	2,143	4,118	13,319	7,531	78,348	133,564	119,054	74,068	59,450	69,589	65,595
Missouri	19,567	23,327	30,003	37,389	158,866	289,812	314,217	253,366	217,144	200,689	134,064
Montana	2,682	4,178	4,106	6,608	44,577	52,138	70,161	57,679	50,243	47,472	43,279
Nebraska	3,986	2,724	6,754	7,102	36,861	52,242	56,089	54,748	48,862	40,828	42,836
Nevada	937	1,515	6,013	12,232	76,572	99,312	87,582	77,722	78,393	84,218	90,497
New Hampshire	2,734	4,538	6,785	6,127	28,187	37,860	31,810	24,295	26,010	25,916	23,855
New Jersey	43,878	43,601	109,884	181,068	861,230	983,703	1,017,137	991,162	958,583	972,452	824,307
New Mexico	1,461	4,068	5,898	7,080	41,573	65,958	69,219	66,575	68,098	69,865	67,144
New York	119,216	208,227	293,185	323,597	1,272,486	1,371,325	1,421,183	1,394,252	1,365,366	1,166,191	911,267
North Carolina	10,891	17,987	37,827	49,124	234,923	427,482	405,520	292,251	217,349	190,140	208,103
North Dakota	1,112	1,869	3,122	5,342	28,795	49,067	43,204	46,618	53,040	39,026	31,673
Ohio	56,899	44,029	107,558	87,788	485,430	1,050,916	1,000,836	964,348	938,250	837,379	750,462
Oklahoma	5,621	7,310	11,171	11,216	77,927	169,199	173,096	165,614	181,677	184,638	158,249
Oregon	6,439	12,788	34,338	29,631	216,329	258,039	270,996	288,956	309,063	330,793	349,052
Pennsylvania	76,745	57,937	239,053	183,477	720,798	1,467,008	1,561,608	1,448,682	1,440,234	1,337,344	1,167,747
Rhode Island	7,594	10,927	19,071	19,040	64,275	120,293	127,336	132,304	131,688	116,471	101,506
South Carolina	4,438	7,377	11,765	25,563	117,288	150,433	151,596	152,564	180,218	164,966	168,320
South Dakota	1,144	1,368	1,970	2,021	11,432	17,722	16,605	14,886	11,369	9,398	8,162
Tennessee	8,486	12,396	29,737	45,768	157,304	278,588	205,257	193,139	206,202	211,886	213,847
Texas	22,740	26,927	42,686	24,867	124,181	890,802	942,975	884,745	1,274,856	1,482,089	1,125,440
Utah	2,627	3,096	6,793	12,147	54,326	132,472	101,349	79,874	79,010	81,144	85,417
Vermont	1,506	1,569	2,585	6,396	29,218	51,890	57,584	60,087	58,165	52,442	48,047
Virginia	9,913	8,644	23,365	13,320	107,761	281,296	215,623	177,402	149,953	139,796	141,933
Washington	10,061	34,756	50,512	47,962	340,653	471,878	495,478	561,687	636,720	625,399	542,142
West Virginia	9,453	9,904	22,701	18,489	81,799	147,844	154,895	144,416	167,589	119,428	93,346
Wisconsin	15,415	13,222	31,759	59,815	265,031	562,540	576,457	692,890	625,990	564,880	464,289
Wyoming	1,427	1,673	2,568	2,739	14,039	46,586	51,948	36,454	36,859	39,186	41,265

[a] Data for 1939 are not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E48. Unemployment Compensation Benefits and Reserves by State

Calendar Year 1989

($ Millions)

	Current Income[a]	Funds Available for Benefits as of Dec. 31, 88[b]	Reserves as of Dec. 31, 89	Benefits		
					As Percent of	
				Amount[c]	Current Income	Funds Available[d]
Total[e]	$19,433.1	$31,885.2	$37,473.4	$13,641.6[f]	70.2%	42.8%
Alabama	203.0	575.9	622.5	152.2	75.0	26.4
Alaska	153.2	95.2	190.0	68.0	44.4	71.4
Arizona	148.3	466.4	492.9	120.6	81.3	25.9
Arkansas	128.8	118.9	131.3	119.5	92.8	100.5
California	2,298.0	4,706.1	5,419.5	1,597.6	69.5	33.9
Colorado	219.0	163.2	239.1	145.5	66.5	89.2
Connecticut	216.6	321.7	273.7	263.8	121.8	82.0
Delaware	71.6	169.7	207.3	34.2	47.7	20.1
District of Columbia	55.6	82.3	76.1	63.2	113.6	76.8
Florida	460.2	1,910.1	2,040.6	278.2	60.4	14.6
Georgia	341.1	922.3	1,017.6	243.5	71.4	26.4
Hawaii	92.0	285.2	339.8	35.4	38.4	12.4
Idaho	93.6	176.7	219.8	51.6	55.1	29.2
Illinois	1,189.9	823.6	1,268.2	738.7	62.1	89.7
Indiana	260.8	633.6	770.4	123.4	47.3	19.5
Iowa	209.8	427.4	517.8	119.8	57.1	28.0
Kansas	202.1	413.1	471.7	143.5	71.0	34.7
Kentucky	215.6	333.6	393.4	154.6	71.7	46.3
Louisiana	305.1	154.0	306.0	150.5	49.3	97.7
Maine	94.8	179.9	206.4	65.8	69.4	36.6
Maryland	203.7	586.2	598.3	191.4	94.0	32.7
Massachusetts	557.5	1,132.9	908.9	783.7	140.6	69.2
Michigan	1,080.9	981.9	972.5	914.8	84.6	93.2
Minnesota	383.2	273.5	359.0	314.1	82.0	114.8
Mississippi	97.3	377.7	388.3	88.6	91.0	23.5
Missouri	225.7	387.0	371.9	242.9	107.6	62.8
Montana	50.4	63.7	80.2	33.8	67.0	53.0
Nebraska	57.4	104.8	126.7	35.3	61.6	33.7
Nevada	112.2	273.5	321.0	65.6	58.4	24.0
New Hampshire	41.3	191.5	204.0	29.4	71.1	15.3
New Jersey	1,144.3	2,364.5	2,795.0	719.6	62.9	30.4
New Mexico	81.1	145.8	174.4	51.6	63.7	35.4
New York	1,228.5	3,260.1	3,181.0	1,316.5	107.2	40.4
North Carolina	322.3	1,360	1,470.7	211.9	65.7	15.6
North Dakota	38.8	33.1	45.4	26.4	68.0	79.7
Ohio	870.0	443.9	778.5	511.4	58.8	115.2
Oklahoma	197.4	214.4	323.3	89.2	45.2	41.6
Oregon	405.2	589.1	803.7	192.8	47.6	32.7
Pennsylvania	1,332.0	1,217.1	1,615.9	940.4	70.6	77.3
Rhode Island	128.9	277.2	303.5	107.1	83.1	38.7
South Carolina	196.0	320.0	415.0	102.4	52.2	32.0
South Dakota	11.3	45.1	45.4	11.2	98.9	24.8
Tennessee	263.6	582.0	657.1	191.3	72.6	32.9
Texas	1,418.4	272.3	988.7	711.3	50.2	261.2
Utah	102.3	190.0	238.5	53.7	52.5	28.2
Vermont	64.8	160.1	196.9	27.7	42.8	17.3
Virginia	198.5	660.1	718.4	133.8	67.4	20.3
Washington	665.9	1,042.4	1,364.3	343.4	51.6	32.9
West Virginia	112.2	133.4	145.8	91.4	81.5	68.5
Wisconsin	586.1	755.6	1,041.0	300.7	51.3	39.8
Wyoming	43.5	33.7	54.2	23.0	52.9	68.2

[a] Includes interest credits to trust fund, employer contributions from employees in state which tax workers. Includes interest and penalties for those states in which state law requires these items to be used to pay benefits.

[b] Sum of balance in state clearing accounts, benefit-payment accounts, and state accounts in Federal unemployment trust fund.

[c] Includes states' share of extended benefits of $3.4 million.

[d] Funds available for benefits as of December 31, 1988.

[e] Total includes Puerto Rico and Virgin Islands.

[f] Includes advances from the Federal Unemployment Account in the Federal Unemployment Trust Fund.

Source: Department of Labor, Employment and Training Administration.

E43. State Severance Tax Collections by State

Selected Fiscal Years 1939-1990[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986	1987	1988	1989	1990
Total	$47,227	$210,695	$419,704	$685,892	$4,167,399	$6,125,394	$4,047,878	$4,326,436	$4,147,152	$4,682,531
Alabama	355	928	1,598	2,242	32,410	75,072	53,342	60,603	61,734	59,213
Alaska	-	-	1,449	10,780	506,469	1,432,911	666,870	818,655	698,850	1,103,812
Arkansas	521	3,358	5,165	4,334	18,051	22,158	15,130	16,302	14,490	15,562
California	192	930	1,184	1,632	25,954	19,195	22,847	26,145	29,280	30,854
Colorado	22	16	2,811	1,058	31,121	22,577	9,694	15,330	13,787	14,402
Florida	-	30	43	248	121,254	170,902	81,268	75,023	60,553	65,861
Idaho	242	108	84	264	1,905	522	426	675	381	484
Indiana	-	307	353	322	1,582	1,253	556	675	987	758
Kansas	-	245	421	605	1,100	102,108	63,601	81,812	79,723	86,620
Kentucky	42	126	356	191	177,244	229,296	211,203	210,046	198,065	213,893
Louisiana	9,619	52,281	137,173	251,019	525,297	619,671	449,576	472,870	411,534	429,062
Michigan	393	932	792	965	43,525	52,821	53,362	43,581	40,541	45,570
Minnesota	2,198	16,224	14,558	18,976	83,459	9,501	8,266	7,796	6,406	2,076
Mississippi	-	6,092	10,778	14,262	52,514	72,925	49,190	53,224	45,083	45,558
Missouri	-	-	29	-	46	31	21	33	26	35
Montana	720	1,152	2,951	4,730	94,636	129,934	101,453	112,779	85,457	95,740
Nebraska	-	-	1,354	766	2,948	4,037	2,396	2,571	2,284	2,729
Nevada	27	37	49	50	23	26	3	10,655	386	22,875
New Hampshire	-	-	78	71	311	485	85	-65	147	159
New Mexico	649	2,404	16,482	35,396	213,643	367,214	235,044	291,880	256,171	292,690
North Carolina	-	-	-	-	1,292	1,436	1,436	1,579	1,524	1,540
North Dakota	-	-	2,502	3,198	43,927	146,971	95,808	90,897	79,499	79,576
Ohio	-	-	-	-	4,596	9,865	9,528	9,353	8,799	9,468
Oklahoma	9,544	20,599	32,969	50,539	436,098	571,375	370,178	386,680	371,573	395,292
Oregon	104	524	659	1,937	50,592	32,415	33,309	31,972	37,454	52,242
South Dakota	1,118	622	466	16	2,423	5,613	5,469	8,449	9,248	8,578
Tennessee	-	-	-	-	2,204	2,321	1,581	1,820	1,588	1,537
Texas	17,415	102,692	180,929	273,213	1,525,118	1,552,130	1,181,685	1,058,809	1,172,188	1,087,854
Utah	349	866	3,869	4,272	10,584	43,905	21,548	29,156	30,630	30,096
Virginia	29	138	272	314	1,012	1,600	1,714	1,668	1,516	1,556
Washington	144	-	-	-	49,924	36,998	40,483	45,790	58,916	69,257
West Virginia	3,530	-	-	-	-	-	-	128,486	135,693	162,692
Wisconsin	14	84	235	222	437	834	1,071	915	898	868
Wyoming	-	-	95	4,268	105,700	387,292	259,735	230,272	231,741	254,024

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E46. State Unemployment Compensation Tax Rates and Related Data by State

Regular State Programs Only[a]

Fiscal Year 1989

	Employer contributions[b]			Taxable Wage	Average Weekly Wages in Covered Employment		Average Weekly Benefits[c]		
		As a Percent of							
	Total ($Millions)	Taxable Wages	Total Wages	Base as of Dec. 31, 1989	Taxable Wages	Total Wages	Amount	As Percent of Total Wages	Average Duration (Weeks)
Total[d]	$16,451.9	2.2%	.86%	$7,000	$164.80	$428.03	$151.76	35.4%	13.2
Alabama	150.9	1.44	.64	8,000	154.97	368.67	108.78	29.5	9.7
Alaska	142.3	4.97	3.20	20,900	363.32	545.60	157.17	27.6	14.7
Arizona	106.4	1.17	.45	7,000	144.33	389.78	129.45	32.6	13.7
Arkansas	117.9	2.15	.97	7,500	145.30	327.43	131.14	39.7	12.2
California	1,855.2	2.27	.71	7,000	150.48	472.92	122.29	25.6	14.0
Colorado	201.8	1.72	.80	10,000	185.88	415.25	160.94	38.6	12.6
Connecticut	190.3	1.73	.51	7,100	151.75	530.76	191.12	36.2	12.3
Delaware	55.2	2.30	.85	8,500	164.00	452.81	163.31	36.6	9.9
District of Columbia	48.7	1.51	.48	8,000	168.61	572.29	200.32	34.5	19.0
Florida	287.4	.87	.34	7,000	146.54	375.84	145.39	38.0	12.7
Georgia	256.6	1.38	.52	7,500	151.51	403.20	136.24	33.9	9.2
Hawaii	65.2	1.26	.71	18,600	243.02	403.79	176.59	43.5	11.9
Idaho	76.7	2.15	1.52	16,800	231.71	344.50	139.30	40.5	11.7
Illinois	1,097.2	2.95	1.06	9,000	170.18	468.47	159.73	34.4	15.9
Indiana	199.5	1.41	.48	7,000	140.03	401.06	104.53	26.4	10.2
Iowa	169.2	1.94	1.03	11,500	183.78	349.23	155.75	44.3	11.9
Kansas	163.6	1.92	.92	8,000	172.44	369.58	167.22	45.1	13.5
Kentucky	183.8	2.13	.89	8,000	149.28	361.47	125.70	34.7	11.7
Louisiana	284.7	2.93	1.23	8,500	163.11	385.13	105.42	28.0	15.9
Maine	78.1	2.41	1.01	7,000	142.67	359.72	149.12	41.1	10.9
Maryland	152.3	1.21	.42	7,000	145.72	431.90	167.15	37.9	13.7
Massachusetts	466.2	2.16	.74	7,000	165.81	485.53	211.93	43.8	15.1
Michigan	1,052.3	3.73	1.37	9,500	177.16	483.19	189.11	39.8	12.8
Minnesota	358.0	2.10	1.01	12,200	204.33	423.05	185.32	43.6	14.5
Mississippi	64.3	1.27	.55	7,000	139.29	320.21	109.27	33.9	12.2
Missouri	192.7	1.49	.51	7,000	136.07	399.71	127.09	32.0	12.5

Continued

E46. State Unemployment Compensation Tax Rates and Related Data by State (continued)

Regular State Programs Only[a]

Fiscal Year 1989

	Employer contributions[b]			Taxable wage	Average Weekly Wages in Covered Employment		Average Weekly Benefits[c]		
		As a Percent of							
	Total ($Millions)	Taxable Wages	Total Wages	Base as of Dec. 31, 1989	Taxable Wages	Total Wages	Amount	As Percent of Total Wages	Average Duration (Weeks)
Montana	44.4	1.49	1.06	12,800	223.87	323.33	131.54	40.7	13.5
Nebraska	47.4	1.23	.52	7,000	130.72	332.59	119.33	35.5	11.4
Nevada	86.6	1.48	.83	12,600	230.05	398.21	153.24	37.6	12.2
New Hampshire	24.1	.75	.26	7,000	145.74	414.54	127.22	30.9	6.6
New Jersey	918.9	2.03	1.16	12,800	231.85	514.03	92.45	37.5	14.9
New Mexico	67.2	1.83	.94	11,100	184.93	344.46	125.34	35.8	16.3
New York	940.7	1.87	.56	7,000	150.12	529.36	165.68	31.6	16.4
North Carolina	200.3	.98	.42	10,700	189.15	365.16	146.20	39.6	7.9
North Dakota	35.6	2.28	1.28	11,200	174.11	320.34	134.42	41.9	13.3
Ohio	816.3	2.71	.98	8,000	153.01	422.96	129.90	30.7	12.4
Oklahoma	173.5	2.17	.99	9,200	165.49	371.66	145.01	39.3	13.5
Oregon	345.5	3.10	1.86	15,000	232.50	381.67	154.57	40.0	13.3
Pennsylvania	1,205.3	3.67	1.39	8,000	154.58	424.15	182.31	42.8	14.4
Rhode Island	103.9	5.35	1.38	12,800	209.95	394.05	181.81	45.1	13.3
South Carolina	163.6	1.91	.75	7,000	140.74	351.62	120.67	33.9	9.3
South Dakota	7.4	.53	.25	7,000	127.76	291.20	120.04	40.5	11.5
Tennessee	209.6	1.65	.63	7,000	140.53	371.24	109.18	29.2	11.2
Texas	1,358.8	2.74	1.14	9,000	170.23	418.49	160.31	38.7	14.3
Utah	84.1	1.80	.89	13,600	203.88	361.94	160.28	44.0	12.0
Vermont	49.3	2.85	1.29	8,000	156.10	369.28	140.95	37.9	11.4
Virginia	138.8	.84	.30	7,000	143.11	407.07	141.12	34.4	12.9
Washington	562.4	2.71	1.69	15,600	244.49	404.36	155.89	37.9	15.3
West Virginia	99.8	2.19	1.12	8,000	151.62	381.97	140.92	37.6	13.2
Wisconsin	509.1	3.06	1.47	10,500	178.91	382.83	156.39	40.4	12.7
Wyoming	39.9	3.28	1.58	10,400	177.42	361.61	160.23	44.0	14.9

[a] Excludes Federal-state extended benefits and reimbursable employer programs.

[b] Includes contributions from employees in states which tax workers - Alaska and New Jersey.

[c] Includes dependents' allowances in Alaska, Connecticut, District of Columbia, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, New Jersey, Ohio, Pennsylvania, and Rhode Island.

[d] Total includes Puerto Rico and Virgin Islands.

Source: Department of Labor, Employment and Training Administration.

E49. Insured Unemployment and Related Data for State Programs[a]

Selected Calendar Years 1940-1990

Year	Insured Unemployment		Initial Claims[c] (Thousands)	Weeks Compensated (Millions)	Number of Exhaustions[d] (Thousands)	Benefits Paid[e]		Funds Available for Benefits[f] ($Millions)
	Number[b] (Thousands)	Percent of Covered Employment				Total ($Millions)	Average Weekly Check	
1940	1,282	5.6%	214	51.1	2,596	$518.7	$10.56	$1,817
1945	589	2.1	116	24.2	254	445.9	18.77	6,914
1950	1,503	4.6	236	67.9	1,853	1,373.1	20.76	6,972
1955	1,254	3.5	226	56.1	1,272	1,350.4	25.04	8,264
1960	1,906	4.8	331	85.6	1,603	2,726.7	32.87	6,643
1961	2,290	5.6	350	104.2	2,371	3,422.7	33.80	5,802
1962	1,783	4.4	302	79.3	1,638	2,675.4	34.56	6,273
1963	1,806	4.3	298	80.1	1,569	2,774.7	35.28	6,648
1964	1,605	3.8	268	71.4	1,371	2,522.1	35.96	7,296
1965	1,328	3.0	232	58.8	1,086	2,166.0	37.19	8,357
1966	1,061	2.3	203	46.5	781	1,771.3	39.76	9,828
1967	1,205	2.5	226	52.9	867	2,092.3	41.25	10,778
1968	1,111	2.2	201	48.7	848	2,031.6	43.43	11,717
1969	1,101	2.1	200	47.9	812	2,127.9	46.17	12,638
1970	1,805	3.4	296	78.9	1,295	3,848.5	50.34	11,896
1971	2,150	4.1	295	94.3	2,007	4,957.0	54.02	9,703
1972	1,848	3.5	261	81.3	1,809	4,471.0	56.75	9,423
1973	1,632	2.7	247	71.2	1,495	4,007.6	59.00	10,934
1974	2,262	3.5	363	97.8	1,926	5,974.9	64.25	10,599
1975	3,986	6.0	478	175.3	4,195	11,754.7	70.23	4,523
1976	2,991	4.6	386	127.4	3,270	8,974.5	75.16	3,343
1977	2,655	3.9	375	113.2	2,850	8,357.2	78.79	4,387
1978	2,359	3.3	364	101.0	2,039	7,717.2	83.67	9,307
1979	2,434	2.9	388	106.1	2,037	8,612.9	89.67	12,470
1980	3,350	3.9	488	149.0	3,076	13,761.1	98.92	11,446
1981	3,047	3.5	460	135.9	2,989	13,262.1	106.70	11,568
1982	4,061	4.6	583	185.3	4,175	20,649.6	119.37	7,482
1983	3,396	3.9	438	155.5	4,180	17,762.8	123.59	7,264
1984	2,476	2.8	377	112.1	2,613	12,594.7	123.28	11,557
1985	2,611	2.9	396	119.3	2,575	13,977.8	128.23	15,999
1986	2,650	2.8	378	121.5	2,703	15,402.8	135.72	19,932
1987	2,332	2.4	328	105.6	2,421	14,276.2	139.90	25,229
1988	2,056	2.1	306	94.3	1,986	13,193.9	141.53	31,885
1989	2,154	2.1	329	98.0	1,935	14,276.4	151.68	37,473
1990	2,522	n.a.	388	116.0	2,323	18,058.9	161.55	n.a.

[a] Excludes programs for Federal employees and for ex-servicemen; includes programs for state and local government employees where covered by state law.

[b] Weekly average, workers reporting completion of at least one week of unemployment.

[c] Notices filed by workers to indicate they are starting periods of unemployment.

[d] Individuals receiving final payment in benefit year.

[e] Beginning 1971, excludes Federal and state payments under extended benefits provisions; through 1970, includes state share of such benefits.

[f] Sum of balances in state clearing accounts, benefit payment accounts, and state accounts in Federal unemployment trust fund.

Source: Department of Labor.

E50. State Debt by Length of Maturity

End of Selected Fiscal Years 1902-1990

($Millions)

Year	Gross Debt Outstanding			Offsets to Long-term Debt	Net Long-term Debt
	Total	Short-term	Long-term		
1902	$230	$9	$221	n.a.	n.a.
1922	1,131	30	1,101	n.a.	n.a.
1932	2,832	235	2,597	n.a.	n.a.
1942	3,257	161	3,096	$533	$2,563
1952	6,874	235	6,640	1,020	5,620
1960	18,543	415	18,128	2,533	15,595
1962	22,023	411	21,612	2,967	18,645
1964	25,041	641	24,401	3,479	20,922
1966	29,564	1,060	28,504	4,016	24,488
1968	35,666	2,045	33,622	4,256	29,366
1970	42,008	3,104	38,903	4,425	34,478
1972	54,453	3,912	50,542	5,309	45,233
1973	59,375	3,674	55,701	6,377	49,324
1974	65,296	3,599	61,697	7,850	53,847
1975	72,127	4,580	67,548	9,160	58,388
1976	84,825	6,011	78,814	15,880	62,934
1977	91,640	3,016	88,624	19,600	69,023
1978	102,569	2,897	99,671	27,582	72,089
1979	111,740	2,291	109,449	28,111	81,338
1980	121,958	2,137	119,821	40,011	79,810
1981	134,487	2,325	132,521	50,983	81,538
1982	147,470	3,768	143,702	56,655	87,047
1983	167,290	2,595	164,695	69,915	94,779
1984	186,377	3,169	183,208	81,527	101,681
1985	211,904	2,792	209,112	98,764	110,348
1986	247,715	1,606	246,109	116,990	129,119
1987	265,506	1,606	263,898	122,256	141,815
1988	276,786	1,338	275,448	166,624	108,824
1989	295,500	2,250	293,251	175,028	118,223
1990	318,237	2,764	315,473	189,966	125,507

Source: Department of Commerce, Bureau of the Census.

E51. State Gross Long-Term Debt by Character

End of Selected Fiscal Years 1942-1990

($Millions)

Year	Total	Full Faith and Credit		Nonguaranteed	
		Amount	Percent of Total	Amount	Percent of Total
1942	$3,096	$2,641	85.3	$455	14.7
1952	6,640	4,926	74.2	1,714	25.8
1960	18,128	8,912	49.2	9,216	50.8
1962	21,612	10,313	47.7	11,300	52.3
1964	24,401	11,147	45.7	13,254	54.3
1966	28,504	12,709	44.6	15,795	55.4
1968	33,622	14,698	43.7	18,923	56.3
1970	38,903	17,736	45.6	21,167	54.4
1972	50,542	25,228	49.9	25,314	50.1
1973	55,701	28,443	51.1	27,258	48.9
1974	61,697	30,855	50.0	30,842	50.0
1975	67,548	33,736	49.9	33,812	50.1
1976	78,814	38,842	49.3	39,972	50.7
1977	88,624	43,010	48.5	45,613	51.5
1978	99,671	46,316	46.5	53,356	53.5
1979	109,449	48,286	44.1	61,163	55.9
1980	119,821	49,364	41.2	70,457	58.8
1981	132,521	52,582	39.7	79,940	60.3
1982	143,702	51,507	35.8	92,195	64.2
1983	164,695	55,079	33.4	109,617	66.6
1984	183,208	57,349	31.3	125,859	68.7
1985	209,112	60,432	28.9	148,680	71.1
1986	246,109	64,640	26.3	181,469	73.7
1987	263,898	66,344	25.1	197,554	74.9
1988	275,448	68,334	24.8	207,114	75.2
1989	293,251	70,526	24.0	222,725	76.0
1990	315,473	74,965	23.8	240,508	76.2

Source: Department of Commerce, Bureau of the Census.

E52. State Gross Long-term Debt by Function and State

Fiscal Year 1990

($Millions)

State	Total	General Government Functions					Utilities[a]
		Total	Public Debt for Private Purposes	State Institutions of Higher Learning	Local Schools	All Other General Debt	
Total	$315,472.9	$303,136.3	$154,422.1	$31,976.0	$4,421.6	$112,316.6	$12,336.6
Alabama	3,977.9	3,977.9	2,066.3	1,019.2	-	892.4	-
Alaska	5,532.1	5,014.2	4,065.5	9.9	-	938.7	518.0
Arizona	2,193.0	2,140.4	316.7	599.6	-	1,224.1	52.6
Arkansas	1,746.4	1,746.4	1,448.6	232.1	-	65.7	-
California	28,866.3	28,866.3	17,178.8	2,284.0	1,921.5	7,482.0	-
Colorado	2,421.6	2,402.5	1,776.1	523.6	-	102.8	19.1
Connecticut	10,871.6	10,871.6	5,939.5	54.4	141.8	4,735.9	-
Delaware	2,966.2	2,966.2	2,132.8	120.1	62.8	650.5	-
Florida	9,942.8	9,942.8	2,424.6	4,564.3	-	2,954.0	-
Georgia	3,117.4	3,117.4	999.5	-	42.7	2,075.1	-
Hawaii	3,351.1	3,351.1	520.1	6.0	-	2,825.0	-
Idaho	977.2	977.2	786.5	50.2	-	140.5	-
Illinois	15,262.2	15,262.2	10,257.9	506.6	-	4,497.7	-
Indiana	4,126.2	4,126.2	1,457.5	1,252.8	-	1,415.9	-
Iowa	1,585.5	1,585.5	1,109.7	475.9	-	-	-
Kansas	305.6	305.6	25.5	42.6	-	237.6	-
Kentucky	5,295.4	5,295.4	1,749.7	1,000.7	538.5	2,006.4	-
Louisiana	12,609.9	12,609.9	4,509.3	123.9	-	7,976.6	-
Maine	2,125.1	2,125.1	1,138.0	24.6	1.7	960.7	-
Maryland	6,643.8	6,643.8	3,164.8	306.6	569.0	2,603.4	-
Massachusetts	18,244.2	18,109.9	9,703.9	267.9	-	8,138.1	134.2
Michigan	9,169.1	9,169.1	5,425.2	1,294.8	-	2,449.2	-
Minnesota	3,764.1	3,764.1	1,769.4	491.9	36.4	1,466.4	-
Mississippi	1,342.6	1,342.6	712.7	48.7	50.1	531.2	-
Missouri	5,206.9	5,206.9	3,875.6	373.9	-	957.4	-

Continued

E52. State Gross Long-term Debt by Function and State (continued)

Fiscal Year 1990

($Millions)

		General Government Functions					
	Total	Total	Public Debt for Private Purposes	State Institutions of Higher Learning	Local Schools	All Other General Debt	Utilities[a]
Montana	1,385.9	1,385.9	1,019.5	80.8	-	285.6	-
Nebraska	1,358.7	1,358.7	956.6	139.7	-	262.5	-
Nevada	1,571.0	1,229.3	641.3	103.4	-	484.5	341.8
New Hampshire	3,338.5	3,338.5	2,253.9	58.4	-	1,026.2	-
New Jersey	18,906.4	18,609.1	9,905.8	1,048.5	-	7,654.8	297.3
New Mexico	1,823.2	1,823.2	1,259.4	257.3	-	306.6	-
New York	46,242.9	38,600.2	17,615.9	6,486.8	-	14,497.5	7,642.7
North Carolina	3,071.2	3,071.2	2,117.0	356.0	39.0	559.2	-
North Dakota	868.7	868.7	724.4	51.5	-	92.8	-
Ohio	11,147.8	11,147.8	5,545.0	2,171.1	-	3,431.7	-
Oklahoma	3,714.2	2,299.4	1,158.4	224.9	-	916.0	1,414.8
Oregon	6,458.0	6,458.0	654.3	296.6	-	5,507.1	-
Pennsylvania	10,559.0	10,559.0	4,242.4	398.2	256.5	5,661.9	-
Rhode Island	3,543.2	3,543.2	2,434.5	249.7	1.5	857.5	-
South Carolina	3,894.4	1,978.1	958.9	213.5	2.5	803.3	1,916.3
South Dakota	1,787.2	1,787.2	1,475.8	13.1	49.7	248.6	-
Tennessee	2,511.0	2,511.0	1,483.6	491.8	-	535.5	-
Texas	7,313.5	7,313.5	1,696.8	2,153.6	-	3,463.2	-
Utah	1,779.4	1,779.4	1,405.9	78.6	-	294.9	-
Vermont	1,258.9	1,258.9	758.1	47.1	-	453.7	-
Virginia	6,082.0	6,082.0	3,737.4	607.2	583.4	1,154.0	-
Washington	5,685.1	5,685.1	1,938.3	515.8	34.6	3,196.4	-
West Virginia	2,471.1	2,471.1	1,233.4	215.0	90.0	932.6	-
Wisconsin	6,119.3	6,119.3	3,779.4	7.3	-	2,332.5	-
Wyoming	938.2	938.2	871.9	35.8	-	30.5	-

[a] Utilities include electric power debt of $7,589.8, water supply debt of $798.8, and transit debt of $3,948.1.

Source: Department of Commerce, Bureau of the Census.

E53. State Long-Term Debt by Character and State

Fiscal Year 1990
($Millions)

State	Gross Long-Term Debt	Full Faith and Credit	Nonguaranteed	
			Amount	Percent of Total
Total	$315,472.9	$74,965.4	$240,507.5	76.2
Alabama	3,977.9	1,099.9	2,878.0	72.4
Alaska	5,532.1	658.5	4,873.6	88.1
Arizona	2,193.0	-	2,193.0	100.0
Arkansas	1,746.4	28.7	1,717.7	98.4
California	28,866.3	5,431.9	23,434.4	81.2
Colorado	2,421.6	48.9	2,372.7	98.0
Connecticut	10,871.6	4,376.2	6,495.4	59.7
Delaware	2,966.2	472.0	2,494.2	84.1
Florida	9,942.8	1,742.8	8,200.0	82.5
Georgia	3,117.4	2,023.8	1,093.6	35.1
Hawaii	3,351.1	2,026.1	1,325.0	39.5
Idaho	977.2	-	977.2	100.0
Illinois	15,262.2	4,102.7	11,159.5	73.1
Indiana	4,126.2	-	4,126.2	100.0
Iowa	1,585.5	-	1,585.5	100.0
Kansas	305.6	-	305.6	100.0
Kentucky	5,295.4	70.7	5,224.7	98.7
Louisiana	12,609.9	3,709.0	8,900.8	70.6
Maine	2,125.1	306.3	1,818.8	85.6
Maryland	6,643.8	1,996.4	4,647.4	70.0
Massachusetts	18,244.2	7,800.6	10,443.6	57.2
Michigan	9,169.1	712.1	8,457.0	92.2
Minnesota	3,764.1	1,504.4	2,259.7	60.0
Mississippi	1,342.6	586.0	756.6	56.4
Missouri	5,206.9	801.6	4,405.3	84.6
Montana	1,385.9	78.1	1,307.8	94.4
Nebraska	1,358.7	-	1,358.7	100.0
Nevada	1,571.0	683.5	887.6	56.5
New Hampshire	3,338.5	576.0	2,762.5	82.7
New Jersey	18,906.4	2,956.3	15,950.1	84.4
New Mexico	1,823.2	119.4	1,703.8	93.5
New York	46,242.9	5,145.7	41,097.2	88.9
North Carolina	3,071.2	576.2	2,495.0	81.2
North Dakota	868.7	-	868.7	100.0
Ohio	11,147.8	2,719.1	8,428.8	75.6
Oklahoma	3,714.2	34.9	3,679.3	99.1
Oregon	6,458.0	5,641.0	817.0	12.7
Pennsylvania	10,559.0	4,571.7	5,987.3	56.7
Rhode Island	3,543.2	454.2	3,089.0	87.2
South Carolina	3,894.4	808.1	3,086.3	79.2
South Dakota	1,787.2	-	1,787.2	100.0
Tennessee	2,511.0	628.7	1,882.2	75.0
Texas	7,313.5	3,172.5	4,141.0	56.6
Utah	1,779.4	259.5	1,519.9	85.4
Vermont	1,258.9	268.4	990.6	78.7
Virginia	6,082.0	448.2	5,633.8	92.6
Washington	5,685.1	3,549.9	2,135.2	37.6
West Virginia	2,471.1	469.2	2,001.9	81.0
Wisconsin	6,119.3	2,305.8	3,813.5	62.3
Wyoming	938.2	0.7	937.6	99.9

Source: Department of Commerce, Bureau of the Census and Tax Foundation's computations.

E54. Total and Per Capita Gross Debt and Net Long-Term Debt by State[a]

Fiscal Year 1990

	Gross Debt					Net Long-Term Debt 1990	
	Total in Millions				Per capita 1990	Total in Millions	Per Capita
State	1960	1970	1988	1990			
Total	$18,543.1	$42,007.7	$276,786.4	$318,237.0	$1,282.7	$125,506.6	$505.9
Alabama	241.0	742.9	3,180.2	3,979.1	964.7	1,765.6	436.9
Alaska	2.9	222.3	6,096.6	5,535.5	10,064.6	796.8	1,448.8
Arizona	12.4	90.9	1,992.3	2,193.0	598.4	2,064.5	563.3
Arkansas	105.9	100.8	1,639.4	1,747.0	743.1	240.7	102.4
California	2,087.9	5,334.5	24,116.2	28,866.3	970.0	11,313.3	380.2
Colorado	70.5	124.4	2,288.7	2,421.6	735.1	271.6	82.4
Connecticut	902.5	1,919.5	8,265.7	10,987.7	3,342.8	4,282.7	1,302.9
Delaware	219.6	420.9	2,755.7	2,978.0	4,471.5	744.1	1,117.3
Florida	282.8	891.0	8,296.5	9,950.1	769.1	4,867.9	376.2
Georgia	295.3	970.2	3,138.1	3,117.4	481.2	2,014.8	311.0
Hawaii	195.7	528.2	2,927.7	3,395.9	3,064.9	2,216.3	2,000.3
Idaho	7.0	33.1	677.4	977.2	970.4	175.2	174.0
Illinois	675.6	1,305.9	13,148.6	15,262.4	1,335.2	4,751.8	415.7
Indiana	406.5	583.8	3,085.4	4,140.0	746.8	1,574.7	284.0
Iowa	53.9	98.0	1,364.6	1,875.2	675.3	387.7	139.6
Kansas	202.3	223.6	367.5	306.3	123.6	256.2	103.4
Kentucky	147.0	1,224.1	5,040.3	5,295.4	1,437.0	2,857.1	775.3
Louisiana	354.7	865.0	11,256.7	12,770.3	3,026.1	4,985.8	1,181.5
Maine	136.2	232.3	1,723.7	2,125.1	1,730.6	315.3	256.7
Maryland	584.1	1,145.9	5,615.5	6,643.8	1,389.6	3,339.1	698.4
Massachusetts	1,289.9	1,861.8	13,830.6	18,714.7	3,110.8	8,425.4	1,400.5
Michigan	775.7	958.5	8,463.9	9,169.6	986.5	2,102.3	226.2
Minnesota	228.6	462.5	3,606.6	3,764.1	860.4	1,590.1	363.5
Mississippi	180.6	455.2	1,470.3	1,342.6	521.8	495.7	192.6
Missouri	85.4	141.9	4,568.7	5,249.9	1,026.0	934.1	182.5
Montana	49.0	81.8	1,236.9	1,395.8	1,747.0	312.3	390.8
Nebraska	13.1	73.5	1,359.4	1,361.1	862.5	385.6	244.4
Nevada	4.0	34.1	1,361.7	1,572.6	1,308.4	859.5	715.1
New Hampshire	92.1	157.9	2,704.8	3,338.5	3,010.3	622.7	561.5
New Jersey	914.9	1,762.8	17,409.7	18,907.6	2,446.0	8,404.7	1,087.3
New Mexico	50.7	120.7	1,741.3	1,830.3	1,208.1	478.0	315.5
New York	2,902.1	7,387.8	41,882.2	46,547.1	2,587.4	19,799.5	1,100.6
North Carolina	276.3	541.6	2,728.3	3,071.2	463.3	898.0	134.0
North Dakota	14.6	37.3	796.9	872.2	1,364.9	50.2	78.5
Ohio	910.8	1,631.9	9,800.4	11,208.5	1,033.3	4,464.4	411.6
Oklahoma	193.4	739.6	3,753.3	3,714.2	1,180.6	1,972.4	627.0
Oregon	281.2	689.7	6,810.0	6,558.0	2,307.5	1,737.5	611.4
Pennsylvania	1,446.7	3,220.4	9,302.8	10,926.4	919.6	6,115.0	514.6
Rhode Island	96.4	373.2	2,870.5	3,615.8	3,605.0	831.3	828.8
South Carolina	271.6	350.5	3,644.8	3,894.4	1,116.8	2,514.4	721.1
South Dakota	6.3	29.9	1,553.7	1,787.4	2,568.1	249.0	357.8
Tennessee	123.6	416.2	2,254.4	2,618.1	536.8	898.1	184.1
Texas	324.8	1,013.1	7,119.6	7,863.6	462.9	3,705.4	218.1
Utah	14.5	103.1	1,515.4	1,790.5	1,039.2	339.8	197.2
Vermont	42.1	220.6	924.7	1,258.9	2,236.1	330.0	586.1
Virginia	188.2	323.2	4,513.0	6,082.6	983.1	947.3	153.1
Washington	420.3	719.7	4,271.6	5,685.5	1,168.2	3,631.0	746.0
West Virginia	296.7	554.6	2,464.0	2,471.1	1,378.2	858.2	478.6
Wisconsin	55.0	536.2	5,012.2	6,119.3	1,250.9	2,278.0	465.7
Wyoming	8.7	51.1	837.7	938.2	2,066.6	65.7	144.6

[a] Gross debt includes short-and long-term debt (see amounts in Table E50).

Source: Department of Commerce, Bureau of the Census.

Section F
Local Governments

- Summary Data
- Expenditures
- Revenue and Taxation
- Debt
- Education

F1. Local Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1989

($Millions)

Year	Expenditures			Revenue			
	Total	Direct	Payments to State Governments[a]	Total	From Own Sources	Intergovernmental[b]	Gross Debt
1902	$959	$959	-	$914	$858	$56	$1,877
1913	1,960	1,960	-	1,755	1,658	97	4,035
1922	4,567	4,567	-	4,148	3,827	321	8,978
1927	6,359	6,359	-	6,333	5,728	605	12,910
1932	6,375	6,375	-	6,192	5,381	811	16,373
1934	5,699	5,699	-	6,363	4,962	1,401	15,881
1936	6,056	6,756	-	6,793	5,147	1,646	16,061
1938	6,906	6,906	-	7,329	5,646	1,683	16,093
1940	7,685	7,685	-	7,724	5,792	1,932	16,693
1942	7,351	7,351	-	8,114	6,278	1,836	16,080
1944	7,180	7,180	-	8,535	6,665	1,870	14,703
1946	9,093	9,093	-	9,561	7,416	2,145	13,564
1948	13,363	13,363	-	13,167	9,666	3,501	14,980
1950	17,041	17,041	-	16,101	11,673	4,428	18,830
1952	20,229	20,073	$156	19,398	14,117	5,281	23,226
1954	23,814	23,599	215	22,402	16,469	5,933	29,331
1956	28,273	28,004	269	26,352	19,453	6,899	35,978
1958	34,023	33,721	302	31,348	22,970	8,378	42,793
1960	39,056	38,847	209	37,324	27,209	10,114	51,412
1961	42,641	42,445	196	40,483	29,579	10,904	55,030
1962	45,279	45,053	226	43,147	31,505	11,642	59,255
1963	47,237	47,002	235	45,586	32,995	12,591	61,881
1964	51,199	50,964	235	49,578	35,749	13,829	67,181
1965	55,482	55,221	262	53,408	38,242	15,165	72,478
1966	60,994	60,711	283	59,268	41,499	17,769	77,487
1967	66,648	66,274	374	64,608	44,419	20,189	81,185
1968	72,357	71,930	427	70,171	47,875	22,295	85,492
1969	82,698	82,152	546	79,274	53,192	26,082	93,995
1970	92,522	91,889	633	89,082	59,557	29,525	101,563
1971	105,167	104,566	601	100,993	66,521	34,473	111,034
1972	118,568	118,001	567	114,791	75,097	39,694	120,705
1973	128,254	127,452	802	129,119	81,253	47,866	129,110
1974	140,387	139,498	889	143,132	88,391	54,741	141,320
1975	162,614	161,336	1,278	159,726	97,772	61,954	147,796
1976	181,802	179,980	1,822	178,338	108,592	69,746	155,707
1977	196,307	194,403	1,904	196,459	119,828	76,631	169,458
1978	211,081	208,768	2,313	214,518	130,464	84,053	177,864
1979	233,323	231,684	1,639	234,630	139,853	94,777	192,363
1980	260,777	259,019	1,757	258,298	155,873	102,425	213,645
1981	288,571	286,827	1,744	287,834	176,391	111,443	229,045
1982	313,365	311,408	1,957	315,322	198,703	116,619	257,109
1983	335,098	332,093	3,005	337,921	218,522	119,399	287,211
1984	359,378	355,781	3,597	366,156	239,425	126,732	318,653
1985	390,961	386,931	4,030	402,544	264,461	138,083	356,539
1986	427,980	421,961	4,019	434,751	287,459	147,256	411,160
1987	463,826	458,592	5,234	469,317	313,032	156,285	452,990
1988	496,323	491,163	5,160	495,044	332,331	162,713	478,247
1989	533,123	528,222	4,902	532,013	356,772	175,241	502,855

[a] Amounts prior to 1952 are minor and not segregable from direct expenditures.

[b] Largely shared taxes and fiscal aids from state governments.

Source: Department of Commerce, Bureau of the Census.

F2. Per Capita Amounts of Selected City Finance Items by Population-Size Groups

Fiscal Year 1988[a]

Item	All Munici-palities	Population Size[b] 1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
Revenue, total	$1,209	$2,707	$1,807	$1,391	$1,307	$1,161	$1,061	$763
General Revenue, total	939	2,186	1,414	1,131	1,049	893	856	561
Intergovernmental revenue	263	720	442	274	310	244	219	133
From Federal government	48	96	161	67	57	38	31	20
From state government	193	600	251	167	227	182	176	95
From local government	22	24	86	40	26	24	13	18
Own-source general revenue	676	1,466	972	858	739	649	637	428
Taxes	418	1,076	630	469	409	386	386	236
Property	212	420	319	208	206	237	248	139
General Sales	69	164	84	107	74	63	72	40
Selective Sales	46	120	68	63	60	44	33	24
Income	59	291	106	50	36	13	7	14
Other	33	82	53	40	33	29	26	19
Current Charges	147	241	195	212	179	152	142	106
Miscellaneous general revenue	111	148	147	177	152	111	108	86
Utility and liquor strore revenue	210	262	281	185	217	232	182	186
Employee-retirement revenue	80	259	106	75	41	35	23	13
Expenditures, total	1,196	2,652	1,790	1,407	1,304	1,164	1,048	753
General expenditures, total	918	2,094	1,363	1,136	1,050	906	827	550
Education	106	334	158	92	171	135	129	35
Highways	72	84	79	80	85	77	77	65
Public-welfare	47	286	76	16	12	13	6	3
Hospitals	40	136	65	26	15	21	25	22
Health	15	46	39	22	16	11	7	4
Police protection	107	187	146	137	117	109	106	78
Fire protection	57	80	80	81	75	73	67	40
Sewerage	65	79	106	90	69	59	52	54
Sanitation other than sewerage	34	69	41	40	39	32	25	25
Parks and recreation	44	50	67	79	74	53	56	30
Housing and urban development	46	142	68	57	64	43	41	19
Libraries	12	23	16	12	16	14	12	7
Financial administration	25	27	29	26	22	23	25	24
General control	20	45	45	26	22	21	19	10
General public buildings	11	19	20	15	13	10	8	8
Interest on general debt	69	121	110	131	110	66	62	42
All other	148	366	218	206	129	145	109	85
Utility and liquor store expenditure	238	379	340	220	233	238	200	197
Employee-retirement expenditure	39	179	81	51	20	20	20	5
Exhibit: Expenditure for salaries and wages	415	1,019	644	448	474	421	378	233
Gross debt outstanding, total	1,302	2,227	2,155	2,175	2,047	1,287	1,101	814
Long-term	1,268	2,129	2,126	2,141	2,017	1,245	1,083	793
Full faith and credit	418	823	815	542	585	378	389	246
Nonguaranteed	849	1,305	1,312	1,599	1,432	867	694	547
Short-term	34	99	28	34	29	42	18	21
Utility debt only	286	493	603	379	394	229	218	187
Cash and security holdings	1,488	3,665	2,345	2,312	1,691	1,330	1,144	792
Exhibit: City contribution to own retirement systems	34	155	71	39	13	17	32	4

[a] For coverage of fiscal years, see Introductory Notes to Tables

[b] Population as of 1988.

F3. Local Direct Expenditures by Character and Payments to State Governments

Selected Fiscal Years 1902-1989[a]

($Millions)

Year	Total	Direct Expenditures						Payments to State Governments[f]
		Total[b]	Current Operations	Capital Outlay[c]	Assistance and Subsidies	Interest[d]	Insurance Trust[e]	
1902	$959	$959	$682	$203	$5	$69	-	-
1913	1,960	1,960	1,287	500	7	159	$8	-
1922	4,567	4,567	2,915	1,216	30	385	21	-
1927	6,359	6,359	3,828	1,864	50	579	38	-
1932	6,375	6,375	4,197	1,090	305	726	57	-
1942	7,351	7,351	5,230	835	590	584	122	-
1950	17,041	17,041	11,498	3,810	1,027	504	202	-
1952	20,229	20,073	13,360	4,778	1,070	580	258	$156
1954	23,814	23,599	15,622	5,778	1,148	723	327	215
1956	28,273	28,004	19,771	6,843	1,089	910	392	269
1958	34,023	33,721	22,701	8,040	1,346	1,141	490	302
1960	39,056	38,847	26,785	8,497	1,503	1,492	575	209
1962	45,279	45,053	31,446	9,577	1,590	1,789	651	226
1964	51,199	50,964	36,197	10,267	1,709	2,061	730	235
1966	60,994	60,711	43,357	12,137	2,014	2,374	830	283
1968	72,357	71,930	51,932	13,521	2,889	2,761	1,027	427
1970	92,522	91,889	66,943	16,355	3,703	3,624	1,263	633
1971	105,167	104,566	75,983	18,402	4,573	4,142	1,466	601
1972	118,560	118,001	87,033	19,344	5,212	4,811	1,599	567
1973	128,254	127,452	94,266	20,595	5,290	5,394	1,907	802
1974	140,387	139,498	104,007	22,667	4,769	5,977	2,077	889
1975	162,614	161,336	120,183	27,517	4,473	6,815	2,350	1,278
1976	181,802	179,980	136,212	28,522	5,205	7,542	2,499	1,822
1977	196,307	194,403	149,967	28,190	5,522	8,001	2,723	1,904
1978	211,081	208,768	163,070	28,705	5,413	8,551	3,031	2,313
1979	233,323	231,684	179,633	34,072	5,170	9,415	3,394	1,639
1980	260,777	259,019	199,680	39,568	5,404	10,552	3,815	1,757
1981	288,571	286,827	220,829	43,311	5,971	12,354	4,361	1,744
1982	313,365	311,409	241,905	43,336	6,488	14,920	4,779	1,957
1983	335,098	332,093	258,026	44,633	6,809	17,470	5,154	3,005
1984	359,378	355,781	276,730	45,166	7,308	20,701	5,876	3,597
1985	390,961	386,931	300,333	49,273	7,865	23,209	6,251	4,030
1986	427,980	423,961	326,149	55,907	8,426	26,769	6,710	4,019
1987	463,826	458,592	350,402	61,068	8,904	30,719	7,499	5,234
1988	496,323	491,163	377,994	63,647	8,928	32,596	7,098	5,160
1989	533,123	528,222	407,565	68,822	9,554	34,281	7,999	4,902

[a] Data by state for 1989 appear in Table F6.

[b] Includes utility and liquor store expenditures. Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

[c] Capital outlay data are gross (i.e., no allowance has been made for depreciation or repair).

[d] Includes payments on general and utility debt.

[e] Benefit payments and refunds of contributions received in connection with contributory retirement, life insurance, and social insurance programs comprise this category of expenditure.

[f] Amounts prior to 1952 are minor and not segregable from direct expenditures.

F4. Local Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1989[a]

($Millions)

Year	Total	General								Utility	Liquor Stores	Insurance Trust
		Total	Education[b]	Highways	Public Welfare	Health and Hospitals	Police and Fire	General Control[c]	Other[d]			
1902	$959	$879	$238	$171	$27	$28	$90	$118	$207	$80	-	-
1913	1,960	1,767	522	393	36	55	164	173	424	186	-	$7
1922	4,567	4,187	1,541	991	81	133	344	244	853	359	-	21
1927	6,359	5,830	2,017	1,295	111	185	466	316	1,440	491	-	38
1932	6,375	5,800	2,033	898	370	241	513	356	1,389	518	-	57
1934	5,699	5,172	1,603	771	528	296	465	324	1,268	467	$1	59
1936	6,056	5,421	1,880	671	405	246	500	370	1,349	553	5	77
1938	6,906	6,181	2,144	835	616	283	560	396	1,347	636	8	81
1940	7,685	6,499	2,263	780	629	309	566	410	1,542	1,090	10	86
1942	7,351	6,421	2,196	700	702	292	590	414	1,528	804	14	112
1944	7,180	6,197	2,304	660	556	325	624	437	1,291	822	33	128
1946	9,093	7,875	2,838	1,059	729	394	728	511	1,816	1,014	56	148
1948	13,363	11,498	4,298	1,526	1,137	566	985	614	2,372	1,612	76	177
1950	17,041	14,754	5,819	1,745	1,374	801	1,179	724	3,112	2,006	80	202
1952	20,073	17,444	6,824	2,094	1,378	1,053	1,419	832	3,844	2,246	98	285
1954	23,599	20,593	8,842	2,272	1,612	1,133	1,853	956	4,226	2,577	102	327
1956	28,004	24,392	11,082	2,586	1,636	1,302	1,909	1,063	4,804	3,119	101	392
1958	33,721	29,403	13,192	3,080	1,874	1,704	2,249	1,274	6,030	3,720	104	492
1960	38,847	34,092	15,323	3,368	2,183	1,888	2,607	1,460	7,264	4,066	115	570
1962	45,053	39,831	17,946	3,722	2,575	2,181	2,978	1,574	8,856	4,445	126	651
1964	50,964	45,027	20,822	3,814	2,970	2,446	3,273	1,697	10,004	5,067	140	730
1966	60,711	53,680	25,715	4,146	3,620	2,944	3,767	1,950	11,540	6,042	159	830
1968	71,930	63,966	30,200	4,663	4,736	3,715	4,517	2,337	13,799	6,721	216	1,027
1970	91,888	82,582	38,938	5,383	6,477	4,880	5,830	2,961	18,113	7,820	223	1,263
1971	104,566	94,196	43,613	5,792	7,708	5,806	6,733	3,349	21,196	8,675	230	1,466
1972	118,001	106,499	48,661	6,274	8,869	7,014	7,686	3,786	24,210	9,715	188	1,599
1973	127,452	114,093	51,431	6,543	9,436	7,338	8,567	4,202	26,577	11,204	248	1,907
1974	139,498	124,669	56,086	7,310	9,576	8,451	9,181	4,737	29,328	12,487	265	2,077
1975	161,336	143,421	64,956	8,270	9,733	9,877	10,734	5,436	34,416	15,276	290	2,350
1976	179,980	159,720	71,670	9,047	11,278	10,836	12,017	6,133	38,739	17,451	310	2,499
1977	194,403	170,938	75,707	9,206	11,883	11,830	13,288	6,764	42,261	20,463	279	2,723
1978	208,768	182,995	81,181	9,961	11,950	12,632	14,425	7,506	45,261	22,416	326	3,031
1979	231,684	201,470	87,931	11,361	11,676	14,432	15,530	8,512	52,028	26,473	348	3,394
1980	259,019	223,621	97,960	12,650	12,310	16,507	17,151	9,303	57,740	31,198	385	3,815
1981	286,827	245,102	106,121	13,915	13,667	18,073	19,013	10,208	64,105	36,943	421	4,361
1982	311,408	264,356	111,982	14,417	14,704	21,483	21,141	11,400	69,208	41,840	434	4,779
1983	332,093	280,924	119,281	15,502	14,281	23,284	22,894	12,617	73,056	45,579	436	5,154
1984	355,781	301,974	127,535	16,266	15,568	24,852	24,671	13,591	79,471	47,504	427	5,876
1985	390,961	332,665	139,228	17,912	18,194	26,967	26,785	14,860	88,719	51,613	432	6,251
1986	423,961	359,902	152,559	19,177	18,390	28,142	28,944	16,435	96,255	56,900	449	6,710
1987	458,592	391,095	165,010	20,711	18,967	29,769	31,959	17,810	106,869	59,637	461	7,409
1988	491,163	421,723	178,574	21,889	19,899	32,559	34,116	19,183	115,503	60,982	459	7,999
1989	528,222	455,527	195,316	22,776	21,826	35,397	35,564	20,991	123,656	64,228	468	7,999

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[a] Data by state for 1989 appear in Table F7.

[b] Principally elementary and secondary schools.

[c] Includes financial administration.

[d] Includes natural resources, sanitation, recreation, interest on general debt, housing and urban renewal, nonhighway transportation, correction, local libraries, general public buildings, and other general government.

Source: Department of Commerce, Bureau of the Census.

F5. Detail of Local Expenditures by Function and Unit of Government

Fiscal Years 1982-1989

($Millions)

		1982					
			Unit of Government				
Type and Function	1989 Total	Total	County	Municipality	Township	School District	Special District
Total[a]	$533,123	$313,365	$67,107	$112,833	$10,137	$93,398	$34,821
Intergovernmental[a]	4,902	1,957	3,070	2,123	527	413	756
Direct	528,222	311,408	64,037	110,710	9,610	92,986	34,066
General	455,527	264,355	61,505	83,132	8,919	92,836	17,963
Education	195,316	111,982	8,703	9,760	2,450	91,009	60
Highways	22,775	14,417	5,709	6,874	1,591	-	243
Public welfare	21,826	14,704	10,106	4,488	110	-	-
Health	9,635	5,112	3,658	1,228	68	-	158
Hospitals	25,762	16,371	7,245	3,955	59	-	5,113
Police	23,632	14,115	3,481	9,859	775	-	-
Fire	11,932	7,026	637	5,422	448	-	519
Local parks and recreation	10,576	6,140	1,224	4,009	282	-	625
Natural resources	2,492	1,403	649	54	6	-	693
Sanitation and sewerage	24,576	14,581	1,965	9,248	780	-	2,589
Housing and urban renewal	12,936	8,096	444	4,641	50	-	2,961
Air transportation	5,245	2,518	490	1,426	10	-	593
Water transport and terminals	1,290	860	57	333	-	-	469
General control[b]	20,991	11,400	6,087	4,639	674	-	-
Interest on general debt	26,202	11,145	2,456	4,306	288	1,827	2,269
Other and unallocable[c]	36,086	24,485	8,594	12,890	1,328	-	1,672
Utility	64,228	41,840	1,577	23,637	628	-	15,998
Water supply system	20,396	11,334	944	7,521	346	-	2,523
Electric power system	27,832	18,634	49	11,185	276	-	7,123
Transit system	13,164	9,306	571	2,952	3	-	5,781
Gas supply system	2,836	2,566	13	1,979	4	-	571
Liquor stores[d]	468	434	184	250	-	-	-
Insurance trust	7,999	4,779	770	3,691	63	150	104
Employee retirement	7,928	4,679	770	99	63	150	104
Unemployment compensation	71	99	-	3,592	-	-	-

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

[b] Includes financial administration.

[c] Includes libraries, social insurance administration, parking facilities, correction, protective inspection and regulation, and other and unallocable expenditures.

[d] Includes purchase of goods for resale.

Source: Department of Commerce, Bureau of the Census.

F6. Local Expenditures by Character and State

Fiscal Year 1989

($Millions)

	Direct									
			Current Operations							
State	Total	Total[a]	Total	Salaries and Wages	Other	Assistance and Subsidies	Capital Outlay	Interest on General Debt	Insurance Trust	Local Payments to State Governments
Total	$533,123.4	$528,221.7	$407,565.3	$223,124.9	$184,440.4	$9,554.1	$68,822.2	$34,281.4	$7,998.7	$4,900.1
Alabama	6,409.2	6,404.5	5,249.1	2,673.4	2,575.6	.5	753.4	369.7	31.9	4.7
Alaska	2,169.9	2,167.2	1,476.2	831.6	644.6	-	354.1	331.9	5.0	2.6
Arizona	9,051.2	8,858.2	5,823.3	3,413.0	2,410.3	-	1,976.1	1,028.1	30.7	193.0
Arkansas	2,776.3	2,776.1	2,223.5	1,288.3	935.2	-	363.1	181.3	8.2	.2
California	77,951.9	77,750.2	58,179.6	31,750.1	26,429.5	5,071.3	9,231.5	3,554.0	1,713.8	200.2
Colorado	7,652.3	7,649.6	5,596.4	3,203.2	2,393.1	162.3	1,146.3	676.5	68.0	2.7
Connecticut	6,328.5	6,328.4	5,245.4	2,852.9	2,392.4	32.6	764.6	196.5	89.3	.1
Delaware	1,015.2	1,015.2	842.0	441.4	400.6	-	98.6	65.3	9.3	-
Florida	28,136.2	28117.9	20,025.4	11,024.1	9,001.3	1.7	5,315.6	2,607.0	168.1	18.4
Georgia	13,432.9	13,414.2	10,197.0	5,426.5	4,770.5	-	2,181.7	940.2	95.3	18.6
Hawaii	1,019.8	1,019.8	695.4	351.5	343.9	-	254.5	69.9	-	-
Idaho	1,384.5	1,376.5	1,163.0	664.5	498.5	.2	177.5	35.2	.7	8.0
Illinois	21,217.8	21,200.0	17,049.0	10,137.2	6,911.8	.2	2,440.7	1,044.3	665.7	17.9
Indiana	9,247.0	9,192.8	7,555.6	4,174.1	3,381.5	172.8	1,011.8	385.9	66.7	54.3
Iowa	5,276.6	5,213.2	4,232.0	2,100.3	2,131.7	1.1	692.4	260.0	27.7	63.4
Kansas	4,764.5	4,764.3	3,736.1	2,015.6	1,720.5	-	526.9	485.0	16.4	.1
Kentucky	4,730.5	4,730.2	3,661.1	2,052.3	1,608.8	.3	560.4	499.0	9.4	.2
Louisiana	6,930.7	6,917.9	5,403.9	2,958.9	2,445.0	.8	835.4	616.4	61.4	12.7
Maine	1,825.2	1,824.7	1,460.9	767.2	693.7	.2	290.0	73.7	-	.4
Maryland	8,742.7	8,677.1	6,681.0	4,212.6	2,468.4	-	1,324.0	543.6	128.5	65.6
Massachusetts	13,245.3	12,996.1	10,168.5	5,785.6	4,383.0	1.6	1,710.3	518.2	597.4	249.3
Michigan	19,108.0	19,007.7	16,087.6	8,564.5	7,523.1	7.3	1,733.2	716.2	463.6	100.3
Minnesota	11,705.1	11,629.5	8,304.3	4,229.6	4,074.7	451.9	1,713.9	1,012.6	146.8	75.5
Mississippi	4,103.0	4,102.8	3,424.7	1,780.3	1,644.4	.2	435.2	236.2	6.6	.2
Missouri	8,003.9	8,000.9	6,516.3	3,771.4	2,744.9	b	1,025.4	353.6	105.6	2.9

Continued

F6. Local Expenditures by Character and State (continued)

Fiscal Year 1989

($Millions)

	Direct									Local
			Current Operations			Assistance		Interest on		Payments
				Salaries		and	Capital	General	Insurance	to State
State	Total	Total[a]	Total	and Wages	Other	Subsidies	Outlay	Debt	Trust	Governments
Montana	1,227.0	1,219.7	1,042.4	591.3	451.1	-	92.4	84.8	.1	7.4
Nebraska	4,208.0	4,199.7	3,351.3	1,494.7	1,856.6	.4	523.4	289.7	34.9	8.3
Nevada	2,340.7	2,339.7	1,736.2	987.1	749.1	-	397.5	206.0	-	1.0
New Hampshire	1,727.1	1,698.5	1,385.9	697.8	688.1	3.7	247.3	61.4	.3	28.6
New Jersey	17,038.8	16,833.5	13,714.3	7,722.1	5,992.2	493.8	1,755.8	845.7	23.9	205.3
New Mexico	2,594.8	2,574.1	1,953.2	1,075.9	877.3	-	385.4	235.6	-	20.7
New York	64,695.4	61,647.1	47,171.0	26,347.7	20,823.3	2,613.3	6,874.1	2,971.5	2,017.2	3,048.3
North Carolina	12,515.0	12,367.7	9,735.1	5,095.6	4,639.5	78.6	1,681.4	867.7	4.9	147.3
North Dakota	968.7	957.8	751.6	420.2	331.4	.4	131.0	71.5	3.2	10.9
Ohio	19,443.0	19,377.8	16,220.4	8,761.9	7,458.4	232.0	2,126.9	757.9	40.6	65.2
Oklahoma	4,662.2	4,659.6	3,690.2	2,206.5	1,483.6	-	642.7	312.6	14.1	2.6
Oregon	5,933.1	5,927.5	5,003.3	2,383.5	2,619.8	b	662.4	234.0	27.8	5.7
Pennsylvania	21,973.7	21,833.2	17,237.4	9,041.4	8,196.0	b	2,311.8	1,873.7	410.2	140.5
Rhode Island	1,370.7	1,370.4	1,180.4	666.9	513.5	18.0	96.1	45.9	30.1	.4
South Carolina	5,208.1	5,195.5	4,108.6	2,252.4	1,856.2	-	701.2	382.9	2.8	12.6
South Dakota	975.3	971.1	805.9	418.6	387.3	b	130.8	32.1	2.3	4.2
Tennessee	10,414.2	10,391.6	8,334.2	3,480.5	4,853.7	.6	1,345.3	601.1	110.4	22.6
Texas	34,430.8	34,404.8	24,271.6	14,172.4	10,099.1	.7	5,802.9	4,127.3	202.3	26.0
Utah	3,417.4	3,412.3	2,365.1	1,207.4	1,157.7	-	434.5	612.7	-	5.2
Vermont	829.1	828.5	718.1	379.3	338.9	-	80.8	28.0	1.6	.5
Virginia	10,956.5	10,936.7	8,548.0	5,027.9	3,520.0	61.7	1,685.0	535.5	106.5	19.8
Washington	11,270.8	11,261.5	8,184.2	4,241.3	3,942.9	.2	1,698.1	1,306.9	72.0	9.3
West Virginia	2,112.1	2,110.4	1,731.8	1,157.8	574.0	-	153.6	214.6	10.4	1.7
Wisconsin	10,249.6	10,235.5	8,572.1	4,364.8	4,207.3	44.3	1,152.5	378.5	88.1	14.1
Wyoming	1,325.7	1,324.9	1,046.8	559.4	487.4	-	165.5	111.5	1.0	.8
District of Columbia	5,007.8	5,007.8	3,709.4	1,900.2	1,809.2	101.5	627.2	291.8	278.0	-

[a] Includes utility and liquor store expenditures, including payments on local utility debt.

[b] Less than $50 thousand.

Source: Department of Commerce, Bureau of the Census.

F7. Local Direct General Expenditures for Own Functions by State

Fiscal Year 1989

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Total	$455,527.0	$195,315.6	$22,775.4	$21,784.8	$35,397.6	$35,564.6	$20,989.8	$123,699.2
Alabama	5,204.7	2,199.7	313.6	23.6	855.5	386.1	215.8	1,210.4
Alaska	1,931.2	723.8	113.5	3.5	83.7	120.5	112.3	773.9
Arizona	7,236.2	3,036.7	540.8	148.0	283.7	610.8	420.6	2,195.6
Arkansas	2,482.5	1,362.9	159.4	1.8	197.2	157.9	104.0	499.3
California	66,012.2	24,157.2	2,017.0	7,020.5	6,154.4	5,393.8	4,022.9	17,246.3
Colorado	6,459.6	2,589.3	499.6	384.5	380.5	533.7	334.6	1,737.4
Connecticut	5,895.6	2,922.8	301.3	135.9	81.5	565.5	208.9	1,679.6
Delaware	915.7	511.6	43.9	0.1	0.5	64.6	34.6	260.5
Florida	23,842.8	9,403.0	1,033.4	172.5	1,892.6	2,205.2	1,131.5	8,004.6
Georgia	11,125.8	4,680.6	450.9	36.3	2,347.1	756.1	542.5	2,312.3
Hawaii	845.1	0.1	79.0	7.0	7.4	172.6	90.7	486.3
Idaho	1,289.1	619.7	100.1	19.5	146.6	94.2	67.5	241.5
Illinois	18,653.3	8,327.7	1,125.3	229.8	879.7	1,882.0	1,004.2	5,204.5
Indiana	8,135.4	3,918.2	373.2	295.4	762.6	466.8	414.0	1,905.2
Iowa	4,717.6	2,280.7	467.1	108.0	416.7	254.3	175.4	1,015.4
Kansas	4,211.7	1,978.2	364.6	16.7	282.3	275.3	193.8	1,100.8
Kentucky	4,117.5	1,906.5	183.0	22.2	326.6	274.5	146.3	1,258.4
Louisiana	6,148.9	2,551.4	330.1	17.6	608.9	522.4	306.1	1,812.4
Maine	1,750.9	932.2	121.8	15.8	37.0	109.2	77.9	456.9
Maryland	8,112.2	3,723.4	460.5	26.0	185.3	750.2	337.8	2,629.1
Massachusetts	10,165.4	4,389.3	481.6	53.8	585.3	1,186.9	330.3	3,138.1
Michigan	17,154.2	8,294.1	1,106.8	334.1	1,459.5	1,281.0	825.7	3,853.0
Minnesota	10,463.7	3,949.1	874.1	1,062.1	720.9	514.8	459.2	2,883.6
Mississippi	3,726.3	1,755.5	231.5	18.7	691.5	189.5	150.2	689.4
Missouri	7,050.9	3,653.2	434.5	26.2	541.0	600.5	290.7	1,504.8
Montana	1,178.6	645.3	70.3	13.2	45.2	68.1	56.6	279.9

Continued

F7. Local Direct General Expenditures for Own Functions by State (continued)

Fiscal Year 1989

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Nebraska	2,618.3	1,290.2	205.9	27.2	303.7	144.1	111.2	536.0
Nevada	2,210.0	720.9	105.9	28.3	185.6	259.2	153.3	756.8
New Hampshire	1,638.7	849.1	115.7	67.9	9.8	142.9	66.0	387.2
New Jersey	16,307.1	7,534.4	622.9	867.9	401.2	1,269.7	663.9	4,947.1
New Mexico	2,347.7	1,119.8	126.8	17.2	89.6	185.8	109.8	698.8
New York	54,681.8	19,513.3	2,624.9	6,315.8	4,301.1	4,124.2	1,525.0	16,277.6
North Carolina	9,716.9	4,848.0	244.5	319.2	1,154.0	684.6	348.3	2,118.3
North Dakota	906.5	473.8	97.8	26.6	6.7	45.7	36.5	219.5
Ohio	17,821.8	8,019.3	922.7	1,140.1	1,344.2	1,488.3	877.8	4,029.3
Oklahoma	4,237.3	2,009.8	280.1	11.4	413.4	303.9	169.7	1,048.9
Oregon	5,251.3	2,681.5	289.0	23.4	254.7	432.1	235.5	1,335.2
Pennsylvania	19,330.5	9,519.9	687.2	784.0	705.4	1,016.7	886.2	5,731.1
Rhode Island	1,286.0	688.9	60.2	22.3	1.5	174.2	45.7	293.2
South Carolina	4,407.0	2,243.6	94.3	28.2	609.9	275.3	202.3	953.4
South Dakota	830.2	454.3	95.3	9.9	20.3	51.6	44.2	154.6
Tennessee	6,626.2	2,480.4	378.0	74.6	920.0	524.5	245.3	2,003.3
Texas	28,840.4	13,561.6	1,571.7	105.6	2,317.6	2,010.5	1,345.3	7,928.1
Utah	2,347.9	1,185.9	126.6	7.9	82.9	169.1	123.7	651.8
Vermont	722.1	479.1	69.0	0.4	2.8	38.4	25.8	106.6
Virginia	9,994.9	4,654.6	419.5	425.5	408.1	816.8	530.6	2,739.9
Washington	8,073.5	3,694.1	336.0	10.1	583.4	689.1	471.1	2,289.8
West Virginia	2,001.8	1,182.0	31.2	0.2	149.2	89.6	80.4	469.3
Wisconsin	9,605.4	4,354.3	827.9	644.9	570.9	778.6	380.6	2,048.2
Wyoming	1,235.5	599.2	54.3	3.6	183.9	68.2	55.2	271.1
District of Columbia	3,661.3	645.5	111.4	629.5	404.6	344.9	202.5	1,322.8

[a] Includes general control.

[b] includes sewerage and other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

F8. Local Expenditures by Function and Unit of Government

Selected Fiscal Years 1942-1989

($Millions)

Function and Unit of Government	1942	1952	1962	1972	1982	1987	1988	1989
Total expenditures[a]	$7,351	$20,229	$45,279	$118,568	$313,365	$463,826	$496,323	$533,123
County	n.a.	4,095	8,879	24,410	67,107	102,977	109,300	119,274
City	n.a.	8,383	17,328	43,669	112,833	164,146	174,651	182,763
Township	n.a.	924	1,723	4,207	10,137	14,747	16,460	18,301
School district	n.a.	5,357	14,913	39,241	93,398	138,288	149,335	162,974
Special district	n.a.	1,665	3,154	8,602	34,821	50,865	53,607	57,561
Intergovernmental[a]	b	156	226	567	1,957	5,234	5,160	4,902
County	n.a.	218	586	1,173	3,070	5,054	5,081	5,311
City	n.a.	68	193	500	2,123	4,903	4,651	4,409
Township	n.a.	18	44	130	527	632	744	835
School district	n.a.	n.a.	89	255	413	378	493	545
Special district	n.a.	47	34	73	756	1,463	1,222	1,550
Direct	7,351	20,073	45,053	118,001	311,408	456,592	491,163	528,222
County	n.a.	3,877	8,294	23,237	64,037	97,922	104,219	113,963
City	n.a.	8,314	17,136	43,170	110,710	159,243	170,000	178,354
Township	n.a.	906	1,679	4,078	9,610	14,115	15,717	17,466
School district	n.a.	5,357	14,824	38,986	92,985	137,909	148,843	162,429
Special district	n.a.	1,619	3,120	8,529	34,066	49,403	52,385	56,011
General	6,421	17,444	39,831	106,499	264,355	391,095	421,723	455,527
County	1,438	3,802	8,105	22,757	61,505	94,303	100,371	109,801
City	2,926	6,235	13,282	35,400	83,132	119,711	129,230	135,862
Township	303	874	1,588	3,853	8,919	13,168	14,631	16,274
School district	1,642	5,342	14,778	38,893	92,836	137,678	148,583	162,150
Special district	112	1,190	2,078	5,595	17,963	26,235	28,909	31,440
Education	2,195	6,824	17,946	48,661	111,982	165,010	178,574	195,316
County	182	413	1,063	3,528	8,703	13,110	14,325	15,726
City	491	933	1,925	5,767	9,760	13,180	14,256	15,778
Township	55	230	526	1,329	2,450	3,500	3,901	4,391
School district	1,467	5,248	14,338	37,836	91,009	135,166	146,036	159,314
Special district	-	-	94	200	60	55	55	107
Highways	700	2,094	3,722	6,274	14,417	20,711	21,889	22,775
County	396	912	1,508	2,614	5,709	8,049	8,304	8,770
City	219	853	1,690	2,787	6,874	10,043	10,732	10,969
Township	81	248	394	707	1,591	2,157	2,328	2,487
School district	-	-	-	-	-	-	-	-
Special district	4	81	131	167	243	462	525	549

Continued

F8. Local Expenditures by Function and Unit of Government (continued)

Selected Fiscal Years 1942-1989

($Millions)

Function and Unit of Government	1942	1952	1962	1972	1982	1987	1988	1989
Public welfare	702	1,378	2,575	8,869	14,704	18,967	19,899	21,785
County	388	882	1,811	5,813	10,106	13,573	14,240	15,482
City	272	432	686	2,992	4,488	5,168	5,432	6,131
Township	42	64	79	64	110	226	227	171
School district	-	-	-	-	-	-	-	-
Special district	-	-	-	-	-	-	-	-
Health and hospitals	292	1,053	2,181	7,014	21,483	29,769	32,558	35,397
County	119	541	1,029	3,026	10,903	14,915	16,460	18,340
City	153	471	874	2,718	5,183	7,300	7,951	8,192
Township	6	5	15	44	127	173	198	215
School district	-	-	-	-	-	-	-	-
Special district	14	33	264	1,224	5,271	7,382	7,950	8,652
Other general[c]	2,532	6,095	13,407	35,681	101,769	156,638	168,802	180,254
County	353	1,054	2,694	7,776	26,084	44,656	47,042	51,483
City	1,791	3,546	8,107	21,136	56,827	84,020	90,860	94,792
Township	119	327	574	1,709	4,641	7,112	7,977	9,010
School district	175	94	440	1,057	1,827	2,512	2,547	2,836
Special district	94	1,076	1,589	4,004	12,389	18,336	20,379	22,132
Utility and liquor stores	818	2,344	4,571	9,903	42,274	59,998	61,442	64,696
County	n.a.	61	130	319	1,761	2,448	2,592	2,820
City	n.a.	1,845	3,329	6,472	23,887	33,710	34,706	36,435
Township	n.a.	30	86	208	628	839	971	1,066
School district	n.a.	-	-	-	-	-		-
Special district	n.a.	407	1,026	2,905	15,998	23,001	23,173	24,375
Insurance trust	112	285	651	1,599	4,779	7,499	7,998	7,999
County	n.a.	13	60	162	770	1,171	1,255	1,342
City	n.a.	234	524	1,299	3,691	5,822	6,064	6,057
Township	n.a.	2	6	16	63	109	115	125
School district	n.a.	15	46	93	150	231	260	279
Special district	n.a.	21	16	29	104	167	304	196

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units; consequently, this figure is less than the sum of the components.

[b] Minor amount, not segregable from "direct expenditure."

[c] Includes natural resources, sanitation, recreation, police and fire, housing and community development, general control, interest on general debt, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

F9. Per Capita Direct General Expenditures of Local Governments in Selected County Areas by Major Function

Fiscal Year 1987

County Area	Total	General	Utility and Liquor Store	Employee Retirement
Madison, Alabama	$2,199	$1,388	$811	-
Anchorage City & Borough, Alaska	3,973	3,310	645	$18
Maricopa, Arizona	2,571	1,870	693	9
Pulaski, Arkansas	1,294	1,137	148	9
Kern, California	2,750	2,471	235	44
Los Angeles, California	2,737	2,179	457	101
Sacramento, California	3,107	2,074	990	43
San Francisco, California	3,266	2,515	528	222
Stanislaus, California	2,721	2,168	520	32
Larimer, Colorado	3,226	1,956	1,266	4
New London, Connecticut	1,799	1,264	524	11
New Castle, Delaware	1,362	1,276	68	18
Dade, Florida	2,224	2,021	182	20
Duval, Florida	2,889	1,471	1,380	37
Orange, Florida	2,716	2,060	651	4
Fulton, Georgia	4,694	2,367	2,253	74
Honolulu, Hawaii	803	642	162	-
Ada, Idaho	1,015	1,001	14	-
Cook, Illinois	2,060	1,715	249	96
Sangamon, Illinois	1,745	1,143	591	12
Marion, Indiana	2,079	1,475	573	32
Polk, Iowa	1,767	1,629	111	27
Wyandotte, Kansas	2,620	1,906	702	12
Jefferson, Kentucky	1,331	1,199	118	14
Lafayette, Louisiana	2,351	1,140	1,203	7
Cumberland, Maine	1,371	1,320	51	-
Baltimore City, Maryland	2,057	1,912	70	75
Montgomery, Maryland	2,003	1,839	46	118
Hampden, Massachusetts	2,384	1,324	972	88
Suffolk, Massachusetts	3,566	1,986	1,294	286
Ingham, Michigan	2,512	2,066	415	30
Wayne, Michigan	2,283	1,960	185	139
Ramsey, Minnesota	3,188	2,830	304	53
Jackson, Mississippi	1,920	1,832	85	4
St. Louis City, Missouri	2,555	2,169	276	110
Yellowstone, Montana	1,597	1,519	78	-
Douglas, Nebraska	2,966	1,650	1,271	45
Clark, Nevada	2,083	1,931	152	-
Rockingham, New Hampshire	1,251	1,219	32	-
Atlantic, New Jersey	2,668	2,604	64	-
Essex, New Jersey	2,239	2,176	46	17
Bernalillo, New Mexico	1,615	1,502	112	-
Nassau, New York	2,710	2,661	49	-
New York City, New York	3,853	3,086	445	322
Suffolk, New York	2,563	2,489	75	-
Westchester, New York	2,753	2,708	45	1
Wake, North Carolina	5,318	1,621	3,654	43
Cuyahoga, Ohio	2,324	2,084	240	-
Montgomery, Ohio	1,802	1,676	126	-
Tulsa, Oklahoma	1,722	1,582	134	6
Lane, Oregon	2,421	1,696	726	-
Allegheny, Pennsylvania	1,972	1,723	211	37
Philadelphia, Pennsylvania	2,899	2,063	720	117
Kent, Rhode Island	1,213	1,157	29	26
York, South Carolina	1,488	1,168	320	-
Minnehaha, South Dakota	1,123	1,022	80	21
Davidson, Tennessee	2,918	1,606	1,240	72
Bexar, Texas	2,628	1,659	962	8
Travis, Texas	4,058	2,049	1,985	24
Salt Lake, Utah	2,606	1,336	1,270	-
Chittenden, Vermont	1,597	1,185	402	9
Arlington, Virginia	1,901	1,641	167	93
Richmond City, Virginia	2,675	2,126	507	42
Benton, Washington	11,689	1,689	9,980	-
Kanawha, West Virginia	1,288	1,248	34	6
Milwaukee, Wisconsin	2,539	2,301	160	78
Washington, D.C.	7,009	5,130	1,466	412

Source: Department of Commerce, Bureau of the Census.

F10. City Expenditures by Character and Function

Selected Fiscal Years 1952-1989

($Millions)

Character or Function	1952	1960	1970	1980	1987	1988	1989
Total expenditures	$8,383	$15,251	$34,173	$93,699	$164,049	$174,674	$182,763
Expenditure by character and object							
Direct expenditures	8,315	15,093	33,792	91,692	159,241	170,023	178,354
Current operation	5,519	9,874	22,895	66,687	113,460	121,046	128,032
Capital outlay	1,850	3,691	7,103	16,285	25,832	28,127	28,615
Construction	1,511	2,884	5,649	13,341	19,139	21,024	21,178
Land and existing structures	156	436	733	2,944	6,694	7,102	7,437
Equipment	183	372	722	*	*	*	*
Interest on debt[a]	341	684	1,547	4,182	12,028	12,744	13,552
Assistance payments	370	386	1,245	1,546	2,106	2,043	2,099
Insurance benefits and repayments	234	458	1,002	2,992	5,814	6,064	6,057
Intergovernmental expenditure	68	158	381	2,007	4,807	4,651	4,409
Expenditure by function							
General	6,303	11,818	27,682	72,433	124,614	133,904	140,271
Police	685	1,275	2,994	8,200	14,819	15,724	16,370
Fire	504	885	1,762	4,535	7,904	8,258	8,728
Public welfare	438	608	2,215	3,801	6,400	6,537	7,129
Education	954	1,801	4,548	9,284	13,419	14,591	16,208
Libraries	100	185	407	883	1,613	1,654	1,757
Highways	860	1,573	2,499	5,976	10,126	10,764	11,003
Health and hospitals	481	799	1,944	4,457	7,417	8,041	8,318
Sanitation	728	1,332	2,553	7,907	13,556	14,849	15,073
Parks and recreation	277	551	1,306	3,433	5,953	6,456	6,743
General control[b]	367	598	1,233	3,858	7,376	7,923	8,467
Interest on general debt	202	431	1,098	3,054	9,268	9,977	10,811
All other	707	1,781	5,123	17,045	26,763	29,130	29,666
Utility[c]	1,845	2,915	5,382	18,052	33,370	34,464	36,186
Water supply	855	1,424	2,337	5,933	11,647	12,087	12,598
Electric power and gas	543	1,002	2,071	9,930	17,796	18,248	18,872
Transit	407	489	974	2,189	3,927	4,129	4,717
Liquor stores	40	60	107	222	251	242	249
Insurance trust	234	458	1,002	2,993	5,814	6,064	6,057
Employee retirement	233	453	992	2,928	5,740	5,995	5,986
Unemployment compensation[d]	2	5	10	65	74	69	71

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[a] Includes interest on general debt and on utility debt. See "Expenditure by function."

[b] Includes financial administration beginning 1960.

[c] Includes interest on utility debt (in millions): 1952, $114; 1960, $253; 1970, $449; 1980, $1,128; 1986, $2,388; 1987, $2,760; 1988, $2,762; 1989, $2,941.

[d] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

F11. Per Capita General Expenditures in the 52 Largest Cities by Function and City

Fiscal Year 1989

City	Total	Police and and Fire	Health and Hospitals	Highways	Education	Public Welfare	Financial Adminis-tration[a]	Other[b]
Total	$1,641	$243	$126	$82	$222	$157	$72	$740
Albuquerque	1,167	172	16	66	-	1	55	857
Atlanta	1,324	224	c	67	66	10	67	890
Austin	1,300	173	249	155	1	3	40	679
Baltimore	1,850	275	68	161	618	1	114	613
Baton Rouge	943	139	64	42	-	4	93	601
Boston	2,445	375	329	74	761	4	63	838
Buffalo	2,110	231	4	75	1,023	-	44	733
Charlotte	1,071	151	5	114	-	c	39	763
Chicago	914	280	25	82	10	26	34	477
Cincinnati	1,130	261	68	85	-	-	49	667
Cleveland	907	300	28	71	-	-	70	438
Columbus	815	239	32	53	-	-	58	433
Dallas	887	204	13	85	-	-	32	553
Denver	1,803	282	216	173	-	192	96	844
Detroit	1,475	339	81	106	3	-	102	844
El Paso	390	96	20	26	-	1	24	223
Fresno	489	155	-	30	-	-	26	278
Fort Worth	806	181	18	122	-	-	41	444
Honolulu	766	143	9	67	-	-	72	475
Houston	828	171	20	73	-	-	26	538
Indianapolis	1,093	141	184	80	1	80	74	553
Jacksonville	869	164	47	52	c	15	54	537
Kansas City, MO	1,102	242	79	83	52	c	57	641
Long Beach	1,269	290	28	55	4	-	85	807
Los Angeles	870	251	2	54	2	-	54	507
Memphis	1,022	175	23	21	531	-	20	252
Miami	892	291	c	47	c	3	79	472
Milwaukee	861	271	21	77	-	-	57	435
Minneapolis	1,798	217	24	117	4	-	59	1,381
Nashville-Davidson	1,721	185	145	73	595	20	61	642
Newark	1,102	332	27	2	-	117	68	556
New Orleans	1,236	161	18	89	-	33	100	835
New York City	3,843	311	414	117	862	709	99	1,331
Oakland	1,049	243	-	49	5	3	94	658
Oklahoma City	788	226	2	60	-	-	38	462
Omaha	593	149	1	79	1	-	23	340
Philadelphia	1,464	238	142	30	9	109	134	673
Phoenix	1,051	226	1	139	4	1	61	620
Pittsburgh	839	205	17	67	-	c	49	501
Portland	837	260	7	50	-	-	44	476
Sacramento	749	244	4	84	1	-	45	371
St. Louis	1,227	284	105	46	9	14	82	687
San Antonio	665	150	18	95	6	7	23	366
San Diego	773	164	1	41	-	1	42	524
San Francisco	2,254	281	480	22	63	288	179	941
San Jose	790	176	-	62	-	-	35	517
Seattle	1,176	232	14	28	-	-	97	805
Toledo	668	216	14	66	-	-	43	329
Tucson	895	200	-	121	-	4	73	497
Tulsa	1,072	157	19	58	-	-	31	807
Virginia Beach, VA	1,590	151	38	118	802	32	61	388
Washington, D.C.	6,127	559	656	180	1,046	1,020	328	2,338

[a] Includes general control.

[b] Includes sewerage and sanitation, housing and urban renewal, parks and recreation, libraries, interest on general debt, general public buildings, and miscellaneous expenditures.

[c] Less than one-half of unit shown.

Source: Department of Commerce, Bureau of the Census.

F12. Total Local Revenue by Source

Selected Fiscal Years 1902-1989

($Millions)

		From Own Sources											Intergovernmental	
			General Revenue											
				Taxes										
Year	Total[a]	Total Own Sources	Total General	Total	Property	Sales and Gross Receipts	Income[b]	License and Other	Charges and Miscellaneous	Utility	Liquor Stores	Insurance Trust[c]	From States	From Federal[d]
1902	$914	$858	$798	$704	$624	-	-	$80	$94	$60	-	-	$52	$4
1913	1,755	1,658	1,540	1,308	1,192	$3	-	113	232	116	-	$2	91	6
1922	4,148	3,827	3,545	3,069	2,973	20	-	76	476	266	-	16	312	9
1932	6,192	5,381	4,879	4,274	4,159	26	-	89	605	463	-	39	801	10
1940	7,724	5,792	5,007	4,497	4,170	130	$18	179	510	704	$13	68	1,654	278
1950	16,101	11,673	9,586	7,984	7,042	484	64	394	1,602	1,808	94	185	4,217	211
1960	37,324	27,209	22,912	18,081	15,798	1,339	254	692	4,831	3,613	136	548	9,522	592
1965	53,408	38,242	32,362	25,116	21,817	2,059	433	807	7,245	4,908	177	795	14,010	1,155
1969	79,274	53,192	45,861	34,781	29,692	2,470	1,381	1,239	11,080	5,931	245	1,155	23,837	2,245
1970	89,082	59,557	51,392	38,833	32,963	3,068	1,630	1,173	12,558	6,608	258	1,299	26,920	2,605
1971	100,993	66,521	57,491	43,434	36,726	3,662	1,747	1,298	14,058	7,276	269	1,484	31,081	3,391
1972	114,791	75,097	65,549	49,739	41,620	4,268	2,230	1,621	15,810	7,701	223	1,622	35,143	4,551
1973	129,110	81,253	70,526	53,032	43,970	4,924	2,406	1,731	17,493	8,822	291	1,614	38,963	7,903
1974	143,132	88,391	76,693	56,466	46,404	5,542	2,413	2,108	20,227	9,392	306	2,000	44,553	10,188
1975	159,726	97,772	84,353	61,310	50,040	6,468	2,635	2,166	23,043	10,867	338	2,214	51,068	10,886
1976	178,338	108,502	93,186	67,557	54,884	7,156	3,127	2,390	25,628	12,573	357	2,477	56,160	13,576
1977	196,458	119,628	102,214	74,852	60,267	8,278	3,754	2,552	27,362	14,299	306	2,808	60,277	16,554
1978	214,518	130,464	110,730	80,381	64,058	9,328	4,071	2,926	30,349	16,290	371	3,073	64,661	19,393
1979	234,630	139,853	117,209	80,606	62,454	10,579	4,309	3,264	36,603	18,594	394	3,657	74,162	20,616
1980	258,298	155,873	130,027	86,387	65,607	12,072	4,990	3,718	43,640	21,055	435	4,356	81,289	21,136
1981	287,834	176,391	145,736	94,776	72,020	13,220	5,531	4,005	50,960	24,794	474	5,388	89,017	22,427
1982	315,322	198,703	164,426	103,783	78,952	14,824	6,097	3,910	60,643	28,612	489	5,176	95,363	21,256
1983	337,921	218,522	178,994	112,996	85,824	16,352	6,445	4,375	65,998	31,643	492	7,393	98,378	21,021
1984	366,156	239,425	196,504	123,399	92,595	18,296	7,215	5,293	73,105	34,736	481	7,704	105,820	20,912
1985	402,544	264,461	216,013	134,473	99,772	20,956	7,974	5,770	81,630	38,630	482	9,246	116,359	21,724
1986	434,751	287,497	233,406	144,406	107,356	22,628	8,536	5,886	88,409	40,942	506	12,639	126,824	20,433
1987	469,317	313,032	254,062	158,218	116,618	24,455	9,663	7,480	95,846	43,512	521	14,936	136,752	19,533
1988	495,044	332,331	271,263	171,595	127,191	26,122	10,272	8,011	99,668	46,195	523	14,349	145,590	17,124
1989	532,013	356,772	293,308	184,478	137,107	27,787	11,048	8,531	108,830	49,662	527	13,274	157,652	17,589

[a] Duplicative transactions between levels of government are excluded in arriving at aggregates.

[b] Principally individual income.

[c] Includes collections for unemployment compensation and employee retirement funds.

[d] Amounts received directly from Federal government, not transfers of Federal funds received initially by states.

Source: Department of Commerce, Bureau of the Census.

F13. Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1989

($Millions)

	Total			General[a]		
Year	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
1942	$8,114	$7,351	763	7,122	6,421	701
1944	8,535	7,180	1,355	7,340	6,197	1,143
1946	9,561	9,093	468	8,227	7,875	352
1948	13,167	13,363	-196	11,373	11,498	-125
1950	16,101	17,041	-940	14,014	14,754	-740
1952	19,398	20,229	-831	16,952	17,600	-648
1954	22,402	23,814	-1,412	19,562	20,808	-1,246
1956	26,352	28,273	-1,921	23,137	24,661	-1,524
1958	31,348	34,023	-2,675	27,723	29,705	-1,982
1960	37,324	39,056	-1,732	33,027	34,301	-1,274
1961	40,483	42,641	-2,158	35,899	37,393	-1,494
1962	43,147	45,279	-2,132	38,346	40,057	-1,711
1963	45,586	47,237	-1,651	40,558	41,721	-1,163
1964	49,578	51,199	-1,621	44,084	45,262	-1,178
1965	53,408	55,482	-2,074	47,528	48,667	-1,139
1966	59,268	60,994	-1,726	53,172	53,963	-791
1967	64,608	66,648	-2,040	58,235	59,475	-1,240
1968	70,171	72,357	-2,186	63,181	64,393	-1,212
1969	79,274	82,698	-3,424	71,943	74,029	-2,086
1970	89,082	92,522	-3,440	80,916	83,215	-2,299
1971	100,993	105,167	-4,174	91,964	94,797	-2,833
1972	114,791	118,568	-3,777	105,243	107,066	-1,823
1973	129,119	128,254	865	118,392	114,895	3,497
1974	143,132	140,387	2,745	131,434	125,557	5,877
1975	159,726	162,614	-2,888	146,307	144,699	1,608
1976	178,338	181,802	-3,464	162,931	161,542	1,389
1977	196,458	196,307	151	179,045	172,842	6,203
1978	214,518	211,081	3,437	194,783	185,308	9,475
1979	234,630	233,323	1,307	211,986	203,109	8,877
1980	258,298	260,777	-2,479	232,453	225,379	7,074
1981	287,834	288,571	-737	257,179	246,846	10,333
1982	315,322	313,365	1,957	281,045	266,312	14,733
1983	337,921	335,098	2,823	298,394	283,929	14,465
1984	366,156	359,378	6,778	323,236	305,570	17,666
1985	402,455	390,910	11,545	354,098	328,586	25,512
1986	434,751	427,980	6,771	380,663	359,902	20,761
1987	469,317	463,826	5,491	410,347	391,095	19,252
1988	495,044	496,323	-1,279	433,977	421,723	12,254
1989	532,013	533,123	-1,110	468,549	455,527	13,022

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

F14. Percentage Distribution of Local General Revenue by Source

Selected Fiscal Years 1902-1989

		Percent of Total						
		From Own Sources					Intergovernmental	
			Taxes			Charges and Miscellaneous	From State	From Federal
Year	Amount ($Millions)	Total	Total	Property	Other			
1902	$854	93.4%	82.4%	73.1%	9.3%	11.0%	6.1%	.5%
1913	1,637	94.1	79.9	72.8	7.1	14.2	5.6	.4
1922	3,866	91.7	79.4	76.9	2.5	12.3	8.1	.2
1932	5,690	85.7	75.1	73.1	2.0	10.6	14.1	.2
1940	6,939	72.2	64.8	60.1	4.7	7.3	23.8	4.0
1950	14,014	68.4	57.0	50.2	6.8	11.4	30.1	1.5
1960	33,027	69.4	54.7	47.8	6.9	14.6	28.8	1.8
1965	47,528	68.1	52.8	45.9	6.9	15.2	29.5	2.4
1970	80,916	63.5	48.0	40.7	7.3	15.5	33.3	3.2
1971	91,964	62.5	47.2	39.9	7.3	15.3	33.8	3.7
1972	105,243	62.3	47.3	39.5	7.8	15.0	33.4	4.3
1973	118,392	59.6	44.8	37.1	7.7	14.8	33.8	6.7
1974	131,434	58.4	43.0	35.3	7.7	15.4	33.9	7.8
1975	146,307	57.7	41.9	34.2	7.7	15.7	34.9	7.4
1976	162,931	57.2	41.5	33.7	7.8	15.7	34.5	8.3
1977	179,045	57.1	41.8	33.7	8.1	15.3	33.7	9.2
1978	194,783	56.8	41.3	32.9	8.4	15.6	33.2	10.0
1979	211,986	55.3	38.0	29.5	8.5	17.3	35.0	9.7
1980	232,453	55.9	37.2	28.2	9.0	18.8	35.0	9.1
1981	257,179	56.7	36.9	28.0	8.9	19.8	34.6	8.7
1982	281,045	58.5	36.9	28.1	8.8	21.6	33.9	7.6
1983	298,394	60.0	37.9	28.8	9.1	22.1	33.0	7.0
1984	323,236	60.8	38.2	28.6	9.5	22.6	32.7	6.5
1985	354,098	61.1	38.0	28.2	9.8	23.1	32.8	6.1
1986	380,663	61.3	38.1	28.2	9.9	23.2	33.3	5.4
1987	410,347	61.9	38.5	28.4	10.1	23.4	33.3	4.8
1988	433,976	62.5	39.5	29.3	10.2	22.9	33.5	3.9
1989	468,549	62.6	39.4	29.3	10.1	23.2	33.6	3.8

Source: Department of Commerce, Bureau of the Census; percentage computations by Tax Foundation.

F15. Local General Revenue by Source and State

Fiscal Year 1989

($Millions)

		From Own Sources					Intergovernmental	
			Taxes					
State	Total General	Total	Total	Property	Other	Charges and Miscellaneous	From State	From Federal
Total	$468,549.0	$293,308.5	$184,478.3	$137,107.5	$47,370.8	$108,761.3	$157,652.1	$17,588.5
Alabama	5,117.2	3,002.3	1,438.8	523.4	915.4	1,563.5	1,917.7	197.2
Alaska	2,164.3	1,226.6	657.2	572.7	84.5	569.5	859.3	78.3
Arizona	7,045.0	4,219.8	2,482.9	1,942.1	540.8	1,736.8	2,480.7	344.8
Arkansas	2,417.9	1,322.9	693.8	500.5	193.3	629.1	1,015.4	79.6
California	70,540.9	38,054.9	19,451.8	13,784.9	5,666.9	18,603.1	30,462.2	2,023.7
Colorado	6,573.9	4,668.7	3,035.8	2,098.3	937.5	1,632.9	1,729.0	176.2
Connecticut	5,807.0	3,999.6	3,302.2	3,249.0	53.2	697.3	1,606.2	201.3
Delaware	892.4	456.7	223.6	186.0	37.6	233.2	374.4	61.3
Florida	24,300.6	16,422.9	8,277.2	6,694.3	1,582.9	8,145.6	7,213.6	664.1
Georgia	11,654.8	7,824.6	4,143.1	2,832.5	1,310.6	3,681.5	3,462.7	367.5
Hawaii	780.6	614.7	469.9	372.6	97.3	144.8	75.7	90.1
Idaho	1,326.1	754.3	404.8	391.0	13.8	349.5	519.4	52.4
Illinois	19,737.8	13,701.2	10,033.9	7,434.4	2,599.5	3,667.3	5,146.7	889.9
Indiana	8,831.8	5,258.2	2,961.0	2,683.1	277.9	2,284.0	3,292.2	281.4
Iowa	4,808.7	3,000.9	1,827.9	1,772.5	55.4	1,172.9	1,631.8	175.9
Kansas	4,158.9	3,035.9	1,819.5	1,519.8	299.7	1,216.4	1,064.0	59.0
Kentucky	4,386.0	2,562.2	1,136.5	568.5	568.0	1,425.8	1,659.6	164.2
Louisiana	6,245.1	3,979.2	2,250.4	1,030.0	1,220.4	1,728.8	2,041.3	224.6
Maine	1,654.1	1,049.2	794.7	785.4	9.3	254.5	543.2	61.7
Maryland	8,305.9	5,657.9	4,177.3	2,401.4	1,775.9	1,480.5	2,205.7	442.4
Massachusetts	10,914.0	6,047.3	4,526.5	4,394.1	132.4	1,520.8	4,341.5	525.2
Michigan	16,873.5	10,960.3	7,339.7	6,753.8	585.9	3,620.6	5,433.7	479.5
Minnesota	10,257.1	5,933.8	3,009.7	2,860.1	149.6	2,924.1	3,925.4	398.0
Mississippi	3,703.0	2,044.7	792.3	744.5	47.8	1,252.4	1,500.3	158.0
Missouri	6,723.1	4,542.8	2,847.4	1,628.9	1,218.5	1,695.4	1,891.8	288.5
Montana	1,308.1	821.1	528.9	510.8	18.1	292.2	396.1	90.8

Continued

F15. Local General Revenue by Source and State
Fiscal Year 1989
($Millions)

State	Total General	From Own Sources						Intergovernmental	
		Total	Taxes			Charges and Miscellaneous			
			Total	Property	Other			From State	From Federal
Nebraska	2,669.9	2,063.3	1,259.0	1,120.0	139.0	804.4		506.2	100.4
Nevada	2,315.0	1,361.5	651.3	413.2	238.1	710.2		873.5	79.9
New Hampshire	1,639.9	1,383.0	1,169.8	1,160.8	9.0	213.2		199.1	57.8
New Jersey	16,317.6	10,702.9	8,315.3	8,143.2	172.1	2,387.6		5,241.9	372.8
New Mexico	2,374.1	1,037.8	482.2	274.0	208.2	555.6		1,199.9	136.4
New York	58,451.1	37,623.3	28,201.3	16,684.4	11,516.9	9,422.0		19,184.9	1,642.9
North Carolina	10,000.7	5,270.6	2,961.3	2,025.7	935.6	2,309.3		4,387.8	342.3
North Dakota	945.5	536.5	308.0	289.8	18.2	228.5		358.9	50.1
Ohio	17,972.7	11,178.3	7,650.9	5,180.1	2,470.8	3,527.4		6,048.9	745.4
Oklahoma	4,196.8	2,639.0	1,439.2	862.3	576.9	1,199.8		1,394.5	163.4
Oregon	5,343.0	3,684.7	2,507.2	2,240.6	266.6	1,177.5		1,282.8	375.4
Pennsylvania	19,764.3	12,350.8	8,248.5	5,481.2	2,767.3	4,046.6		6,519.8	893.7
Rhode Island	1,279.7	858.5	738.0	726.5	11.5	120.5		373.7	47.5
South Carolina	4,408.5	2,651.6	1,345.0	1,231.6	113.4	1,306.6		1,582.5	174.4
South Dakota	867.8	635.0	478.1	388.9	89.2	157.0		187.3	45.5
Tennessee	6,614.9	4,463.6	2,422.6	1,464.3	958.3	2,041.0		1,834.8	316.5
Texas	28,077.4	20,477.8	12,589.3	10,410.6	2,178.7	7,888.5		6,813.3	786.3
Utah	2,497.0	1,526.9	915.3	716.1	199.2	611.6		852.9	117.2
Vermont	749.4	497.1	416.1	413.2	2.9	81.0		221.3	31.0
Virginia	9,879.2	6,460.9	4,602.5	3,272.2	1,330.3	1,858.4		3,078.0	340.2
Washington	8,801.6	4,990.9	2,581.6	1,574.8	1,006.8	2,409.3		3,385.2	425.4
West Virginia	2,000.5	1,090.5	547.1	438.8	108.3	543.4		860.2	49.8
Wisconsin	9,333.0	5,152.7	3,403.2	3,316.6	86.6	1,749.4		3,958.8	221.5
Wyoming	1,325.5	772.0	375.6	333.1	42.5	396.4		515.9	37.6
District of Columbia	4,196.2	2,736.4	2,243.1	710.8	1,532.3	493.3		-	1,459.7

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

F16. Total Local Revenue by Source and Unit of Government

Selected Fiscal Years 1942-1989

($Millions)

Source and Unit of Government	1942	1952	1962	1972	1982	1987	1988	1989
Total revenue[a]	$8,114	$19,398	$43,147	$114,791	$315,322	$469,317	$495,044	$532,013
County	n.a.	4,013	8,694	24,174	68,621	105,803	110,242	119,836
City	n.a.	8,278	16,794	42,114	115,493	169,814	176,664	184,770
Township	n.a.	862	1,716	4,149	10,226	15,084	16,328	17,800
School district	n.a.	5,097	14,199	39,364	96,326	139,291	150,009	163,932
Special district	n.a.	1,054	2,565	6,861	30,961	49,194	51,965	57,127
Intergovernmental[a]	1,836	5,281	11,642	39,694	116,619	156,285	162,713	175,241
County	655	1,541	3,276	9,956	28,002	37,240	38,636	41,647
City	491	1,212	2,674	11,528	31,621	37,740	38,439	40,205
Township	73	290	368	878	2,898	3,980	4,057	4,302
School district	616	2,158	5,769	17,653	52,131	76,584	81,237	88,715
Special district	2	80	376	1,550	8,271	10,610	10,507	11,823
Revenue from own sources	6,278	14,117	31,506	75,097	198,702	313,502	332,331	356,772
County	n.a.	2,472	5,418	14,218	40,619	68,563	71,606	78,189
City	n.a.	7,067	14,121	30,586	83,871	132,074	138,225	144,565
Township	n.a.	622	1,348	3,271	7,328	11,105	12,271	13,498
School district	n.a.	2,938	8,431	21,711	44,195	62,707	68,772	75,217
Special district	n.a.	1,017	2,189	5,311	22,690	38,584	41,456	45,304
General revenue, from own sources	5,286	11,671	26,705	65,549	164,426	254,062	271,263	293,308
County	1,070	2,385	5,209	13,695	38,653	63,969	67,433	73,812
City	2,620	5,139	10,453	23,471	59,643	92,476	97,395	103,290
Township	267	594	1,267	3,105	6,718	10,202	11,243	12,340
School district	1,138	2,920	8,370	21,603	43,879	61,979	67,963	74,348
Special district	192	632	1,405	3,679	15,533	25,417	27,230	29,518
Taxes	4,625	9,466	20,993	49,739	103,763	158,216	171,595	184,478
County	920	1,918	4,149	10,076	22,970	37,240	40,576	44,196
City	2,314	4,183	7,934	17,009	37,077	55,366	58,791	63,930
Township	250	540	1,145	2,765	5,350	8,114	9,071	9,844
School district	1,052	2,655	7,320	18,939	35,539	51,809	56,065	60,479
Special district	90	170	445	952	2,846	5,687	6,091	6,029

Continued

F16. Total Local Revenue by Source and Unit of Government (continued)

Selected Fiscal Years 1942-1989

($Millions)

Source and Unit of Government	1942	1952	1962	1972	1982	1987	1988	1989
Property taxes	4,273	8,282	18,414	41,620	78,952	116,618	127,191	137,107
County	893	1,835	3,879	8,625	17,744	27,362	29,680	32,232
City	1,999	3,144	5,807	10,937	19,519	27,163	29,948	32,324
Township	241	515	1,068	2,504	5,014	7,489	8,336	9,073
School district	1,051	2,618	7,216	18,572	34,408	50,488	54,611	58,984
Special district	90	170	445	903	2,266	4,116	4,617	4,496
Other taxes	352	1,184	2,579	8,119	24,831	41,598	44,404	47,371
County	27	83	270	1,451	5,226	9,878	10,898	11,964
City	315	1,039	2,127	6,072	17,558	28,203	29,843	31,606
Township	9	25	77	181	336	625	735	772
School district	1	37	104	367	1,131	1,321	1,454	1,496
Special district	*	*	*	49	580	1,571	1,474	1,533
Charges and miscellaneous	661	2,205	5,711	15,810	80,643	95,846	99,668	108,761
County	150	468	1,060	3,619	15,682	26,748	26,855	29,617
City	306	956	2,519	6,461	22,566	37,110	37,604	39,360
Township	17	54	122	339	1,367	2,088	2,172	24,956
School district	86	265	1,051	2,864	8,340	10,170	11,898	13,869
Special district	102	462	980	2,727	12,887	19,730	21,138	23,420
Utility and liquor stores	904	2,184	4,174	7,924	29,100	43,034	46,720	50,189
County	n.a.	65	117	240	874	1,413	1,532	1,664
City	n.a.	1,718	3,213	5,940	20,740	29,103	30,553	32,114
Township	n.a.	26	74	150	546	766	887	970
School district	n.a.	*	*	*	*	*	*	*
Special district	n.a.	375	770	1,592	6,940	12,752	13,747	15,442
Insurance trust	88	262	627	1,622	5,176	14,936	14,348	13,274
County	n.a.	22	92	293	1,092	3,162	2,641	2,713
City	n.a.	209	454	1,175	3,488	10,494	10,275	9,161
Township	n.a.	2	6	16	64	137	141	188
School district	n.a.	18	60	108	316	728	809	869
Special district	n.a.	10	14	40	217	416	482	343

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

Source: Department of Commerce, Bureau of the Census.

F17. Per Capita General Revenue of Local Governments in Selected County Areas by Major Function

Fiscal Year 1987

County Area	Total	General	Utility and Liquor Store	Employee Retirement
Madison, Alabama	$2,108	$1,369	$738	-
Anchorage City & Borough, Alaska	3,133	2,704	337	$92
Maricopa, Arizona	2,396	1,782	575	39
Pulaski, Arkansas	1,332	1,120	192	20
Kern, California	2,846	2,574	192	79
Los Angeles, California	2,825	2,238	367	219
Sacramento, California	2,879	2,235	521	123
San Francisco, California	3,896	3,112	273	512
Stanislaus, California	2,791	2,302	428	61
Larimer, Colorado	3,204	1,965	1,228	10
New London, Connecticut	1,926	1,306	460	159
New Castle, Delaware	1,382	1,262	80	41
Dade, Florida	2,279	2,144	82	53
Duval, Florida	2,744	1,825	831	88
Orange, Florida	2,775	2,346	399	29
Fulton, Georgia	4,009	3,085	804	121
Honolulu, Hawaii	704	632	72	-
Ada, Idaho	1,009	1,003	6	-
Cook, Illinois	2,206	1,813	135	258
Sangamon, Illinois	1,731	1,180	520	30
Marion, Indiana	2,121	1,556	548	18
Polk, Iowa	1,977	1,814	93	70
Wyandotte, Kansas	3,038	2,246	737	55
Jefferson, Kentucky	1,365	1,259	82	24
Lafayette, Louisiana	2,376	1,127	1,240	9
Cumberland, Maine	1,290	1,240	50	-
Baltimore City, Maryland	2,653	2,342	55	257
Montgomery, Maryland	1,998	1,848	13	137
Hampden, Massachusetts	2,182	1,480	640	62
Suffolk, Massachusetts	3,878	3,328	227	323
Ingham, Michigan	2,746	2,181	459	106
Wayne, Michigan	2,411	2,068	104	238
Ramsey, Minnesota	3,262	2,985	133	144
Jackson, Mississippi	3,146	3,070	76	1
St. Louis City, Missouri	2,614	2,245	111	258
Yellowstone, Montana	1,478	1,404	74	-
Douglas, Nebraska	3,070	1,715	1,169	186
Clark, Nevada	2,098	1,978	120	-
Rockingham, New Hampshire	1,298	1,276	23	-
Atlantic, New Jersey	2,432	2,381	51	-
Essex, New Jersey	2,303	2,239	58	6
Bernalillo, New Mexico	1,665	1,587	77	-
Nassau, New York	2,786	2,742	44	-
New York City, New York	4,568	3,784	238	545
Suffolk, New York	2,616	2,568	48	-
Westchester, New York	2,894	2,854	40	a
Wake, North Carolina	3,808	2,047	1,708	53
Cuyahoga, Ohio	2,327	2,206	122	-
Montgomery, Ohio	1,899	1,821	78	-
Tulsa, Oklahoma	1,683	1,565	99	19
Lane, Oregon	2,423	1,811	612	-
Allegheny, Pennsylvania	2,055	1,931	80	44
Philadelphia, Pennsylvania	2,962	2,406	515	41
Kent, Rhode Island	1,236	1,198	28	10
York, South Carolina	1,444	1,080	364	-
Minnehaha, South Dakota	1,262	1,136	64	62
Davidson, Tennessee	2,833	1,668	1,081	84
Bexar, Texas	2,277	1,531	720	26
Travis, Texas	3,556	2,253	1,219	84
Salt Lake, Utah	2,256	1,588	668	-
Chittenden, Vermont	1,602	1,210	356	36
Arlington, Virginia	2,137	1,714	159	264
Richmond City, Virginia	2,519	2,014	404	102
Benton, Washington	10,723	3,439	7,284	-
Kanawha, West Virginia	1,290	1,266	17	7
Milwaukee, Wisconsin	2,701	2,332	80	289
Washington, D.C.	6,773	5,902	467	406

[a] Less than $1.

Source: Department of Commerce, Bureau of the Census.

F18. Local General Sales Taxes and Rates by State and Level of Government[a]

As of August 1, 1991

State	Municipalities		Counties	
	Number	Rate (Percent)	Number	Rate (Percent)
Alabama[b]	344	.5 – 4.0	56	.5 - 3.0
Alaska	95	1.0 - 7.0	-	-
Arizona	81	.25 - 4.0	-	-
Arkansas	138	.5 - 2.0	56	1.0 - 2.0
California[c]	460[d]	1.0	58	1.25 - 1.75
Colorado[c]	199	1 – 4.0	39	.25 – 4.0
Florida	-	-	25	.5 - 1.0
Georgia	-	-	152[e]	1.0-2.0
Illinois[c]	46	.25 – 1.0	8	.25 - 1.75
Iowa	146	1.0	16	1.0
Kansas	126	.5 – 1.0	50	.5 – 1.0
Louisiana	205	.3 - 3.0	63[f]	1.0 - 4.25
Minnesota	3	.5 – 1.0	-	-
Missouri	507[g]	.5 - 1.875	472	.5 - 1.0
Nebraska	44	.5 – 1.5	-	-
Nevada[c]	-	-	7	4.5
New Mexico	101	.25 - 1.25	33	.125 - .8125
New York	14	1.5 - 3.0[h]	61	1.5 - 4.25
North Carolina	-	-	100	2.0
North Dakota	10	.5-1.0	-	-
Ohio	-	-	86[i]	.5 – 1.5
Oklahoma	472	1.0 – 4.0	25	.5 – 2.0
South Dakota	142	1.0 - 4.0[j]	-	-
Tennessee	10	.25 – .75	95	1.0 – 2.75
Texas[k]	1,172	.5 – 2.0	106	.5 - 1.0
Utah[l]	17	.75 - 1.25	29	.75 - 1.0
Virginia	All	1.0	All	1.0
Washington	266	.5 - 1.7[m]	39	.5 – 1.0
Wisconsin	-	-	40	.5
Wyoming	7	1.0 - 2.0[n]	23	1.0 – 2.0
District of Columbia	1	6.0	-	-

[a] Applies to retail sales of tangible personal property; may or may not apply to services and other categories. Number includes only those local taxes on which authoritative information is available. Local taxes are in addition to state rates shown in Table E29.

[b] In 5 Alabama counties, county sales taxes do not apply in certain municipalities. Rates shown are general rates; rates on sales of automobiles and machinery are different.

[c] City taxes may be credited against county taxes in California. Seventeen counties have special taxing districts that have rates from 6.75-7.25%. In Colorado, one transit district levies a sales tax of .6%; in Illinois, two transit districts impose the tax at rates from .25-1.0%, and the city of Chicago levies an additional 1% sales and use tax; and in Nevada, the 3.75% county tax is mandated, and counties may levy an additional, optional .25% sales tax.

[d] Four municipalities will levy a sales tax on January 1, 1992, raising the total to 464.

[e] Two counties have a 1% tax effective for one year. Jurisdictions in the Metropolitan Atlanta Rapid Transit Authority (City of Atlanta and five other counties) impose a 1% transit tax.

[f] In some parishes (counties) in Louisiana, tax is imposed by school boards and/or police juries.

[g] Two hundred twenty-four cities also impose an additional transportation tax of .50%.

[h] City pre-empts portion of county tax in some jurisdictions. Highest combined rate is 8.25% in New York City and two other municipalities.

[i] Five counties also levy a transit tax at rates ranging from .25% to 1.0%.

[j] Municipalities levy the sales tax at no greater than 2%. Three Indian reservations impose their own tax independent of the state at 4%.

[k] Rapid transit taxes are also levied by seven municipal transit authorities ranging from .5% to 1.0%.

[l] In Utah, rates include resort and transportation taxes levied in several localities. One city imposes a special gross receipts tax.

[m] In Washington, if the county in which the city is located imposes a sales tax, the rate of the city tax may not exceed .425% and city taxes are credited against the county tax. Qualified localities may also levy an additional transit sales tax of up to .6%.

[n] Seven cities impose a lodging tax of 1%-2%.

Source: Commerce Clearing House.

F19. Local Income Taxes and Rates by State[a]

As of September 1, 1991

State and Locality	Rate (Percent)
Alabama	
Birmingham	1.0
Delaware	
Wilmington	1.25
Indiana	
76 counties	.5 - 1
Iowa	(% of state tax)
59 school districts	3 - 22.75[b]
Kentucky	
Covington	2.5
Lexington-Fayette	2.0
Louisville	2.2[c]
Owensboro	1.0
76 cities under 50,000	.0075 - 2.5
25 counties	.0085 - 2.2
Maryland	(% of state tax)
Baltimore	50.0
24 counties	20.0 – 50.0
Michigan	
Detroit	3.0
Flint	1.0
Grand Rapids	1.0
Highland Park	2.0
Lansing	1.0
Pontiac	1.0
Saginaw	1.0
20 cities	1.0
Missouri	
Kansas City	1.0
St. Louis	1.0
New York	
New York City	2.2 – 3.4[d]
	(% of state tax)
Yonkers	15.0
Ohio	
Akron	2.0
Canton	2.0
Cincinnati	2.1
Cleveland	2.0
Ohio-continued	
Cleveland Heights	2.0
Columbus	2.0
Dayton	2.25
Elyria	1.5
Euclid	2.0
Hamilton	2.0
Kettering	1.75
Lakewood	1.5
Lima	1.5
Lorain	1.5
Mansfield	1.75[h]
Parma Heights	2.0
Springfield	2.0
Toledo	2.25
Warren	1.5
Youngstown	2.0
Over 490 cities and villages[e] under 50,000	.25 – 2.5
Pennsylvania[f]	
Abington Township	1.0
Allentown	1.0
Altoona	1.0
Bethlehem	1.0
Erie	1.0
Harrisburg	1.0
Lancaster	.5
Penn Hills Township	1.6
Philadelphia	4.96
Pittsburgh	2.875[g]
Reading	1.0
Scranton	2.4
Wilkes-Barre	3.0[c]
York	1.0
Approx. 3,000 other local jurisdictions	.036 - 2.5
District of Columbia	6.0 – 9.5[d]

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[a] Rates shown separately for cities with 1980 population of 50,000 or more. Where rates differ for resident and nonresident income, only rates on residents are given. In Ohio and Pennsylvania cities, rates are the same; the nonresident rate is markedly lower in New York City and is half the resident rate in most Michigan cities. In addition to the areas shown, certain local jurisdictions in Arkansas and Georgia may impose an income tax with voter approval; although none have done so to date. Also, payroll taxes are imposed on employers in several localities in California, New Jersey, and Oregon.

[b] Includes rates levied for Jefferson County and for school boards.

[c] The school district surtax rates were reported for fiscal year 1990.

[d] In New York City rates are shown for tax years beginning in 1989 and 1990. For tax years beginning in 1991 and 1992 the rates are 2.25%-3.4%, and for tax years beginning in 1993, 2.6%-3.4%. A 2.5% tax is imposed on minimum taxable income. Resident income tax rates are graduated in New York City and Washington, D.C.

[e] School districts may also levy a tax at rates ranging from .25% to 1% if approved by voters.

[f] Except for Philadelphia, Pittsburgh, Scranton, Wilkes-Barre and several other jurisdictions, the total rate payable by any taxpayer is limited to 1%. If overlapping jurisdictions impose the tax, the rate in each is limited to one-half the maximum potential rate.

[g] Includes school district tax of 1.875 percent.

[h] Scheduled to drop to 1.5% on January 1, 1993.

Source: Commerce Clearing House.

F20. City Revenue by Source

Selected Fiscal Years 1952-1989
($Millions)

Source	1952	1960	1970	1975	1980	1985	1986	1987	1988	1989
Total revenue	$8,278	$14,915	$32,704	$59,744	$94,862	$147,672	$158,886	$170,072	$176,664	$184,770
General revenue	6,351	11,647	26,621	49,853	76,055	114,627	122,100	130,503	135,835	143,496
Taxes	4,183	7,109	13,647	21,135	31,256	47,647	50,859	55,566	59,791	63,930
Property	3,144	5,197	9,127	13,046	16,859	23,459	25,061	27,265	29,948	32,324
Sales and gross receipts	599	1,217	2,422	4,555	8,208	13,877	14,644	15,654	16,689	17,543
General	360	797	1,479	2,769	5,096	8,569	9,021	9,595	10,173	10,551
Selective	239	420	943	1,786	3,112	5,307	5,623	6,059	6,516	6,992
Other	440	695	2,098	3,534	6,189	10,312	11,154	12,648	13,154	14,063
Intergovernmental	1,212	2,321	7,906	19,648	28,270	35,838	37,131	37,753	38,440	40,205
From state governments	1,073	1,868	6,173	13,053	15,939	23,082	24,626	26,420	28,079	29,547
From other governments	139	453	1,733	6,595	12,331	12,756	12,505	11,333	10,360	10,658
Charges and miscellaneous	956	2,217	5,068	9,071	16,530	31,142	34,110	37,183	37,604	39,360
Utility	1,669	2,790	5,047	8,217	15,472	26,225	27,555	28,812	30,280	31,838
Water supply	758	1,253	2,201	3,266	4,989	8,504	9,203	9,696	10,437	11,158
Electric power	542	1,006	1,883	3,682	8,007	13,377	14,204	15,102	15,769	16,599
Gas supply	49	162	292	448	1,444	2,796	2,570	2,277	2,313	2,299
Transit	320	370	671	821	1,032	1,548	1,578	1,738	1,761	1,782
Liquor stores	50	71	121	192	247	260	267	275	273	276
Insurance trust	209	407	915	1,482	3,088	6,536	8,965	10,482	10,275	9,161
Employee retirement	203	400	904	1,460	3,028	6,492	8,871	10,396	10,190	9,096
Unemployment compensation[a]	5	7	11	22	60	44	94	86	86	64

[a] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

F21. Per Capita General Revenue in the 52 Largest Cities by Source and City

Fiscal Year 1989

		From Own Sources					
		Total Own Sources[a]	Taxes				
City	Total		Total[b]	Property	General Sales	Income	Intergov-ernmental
Total	$1,696	$1,169	$794	$330	$179	$489	$527
Albuquerque	1,079	725	279	113	120	-	355
Atlanta	1,431	1,121	461	261	-	-	310
Austin	1,142	986	378	243	92	-	157
Baltimore	2,157	1,075	801	554	-	148	1,082
Baton Rouge	910	779	420	155	200	-	131
Boston	2,611	1,370	953	872	-	-	1,241
Buffalo	2,056	623	384	339	-	-	1,434
Charlotte	900	663	334	298	-	-	237
Chicago	885	665	403	167	91	-	219
Cincinnati	1,123	946	534	97	-	399	177
Cleveland	927	682	475	84	-	372	245
Columbus	791	662	425	33	-	365	129
Dallas	783	752	474	279	109	-	31
Denver	1,701	1,343	654	183	351	-	358
Detroit	1,460	748	529	187	-	279	712
El Paso	424	383	185	103	95	-	41
Fresno	634	516	276	107	119	-	118
Fort Worth	861	737	416	277	82	-	124
Honolulu	669	533	404	320	-	-	136
Houston	750	688	377	230	83	-	62
Indianapolis	1,091	769	488	401	-	50	322
Jacksonville	1,001	799	328	246	-	-	202
Kansas City, MO	1,115	1,010	658	96	157	213	105
Long Beach	1,272	1,053	352	146	69	-	219
Los Angeles	966	834	404	169	83	-	132
Memphis	1,124	431	232	171	-	-	693
Miami	757	608	418	309	-	-	149
Milwaukee	900	448	242	224	-	-	452
Minneapolis	1,732	1,133	467	374	-	-	599
Nashville-Davidson	1,875	1,502	910	522	277	-	373
Newark	1,026	461	209	170	-	-	565
New Orleans	1,140	918	507	230	158	-	221
New York City	4,039	2,537	1,874	815	317	593	1,502
Oakland	1,231	1,056	538	236	87	-	175
Oklahoma City	655	586	299	61	190	-	69
Omaha	610	470	365	165	142	-	141
Philadelphia	1,534	1,171	923	174	-	555	363
Phoenix	1,002	657	324	115	132	-	345
Pittsburgh	948	714	603	269	-	167	233
Portland	903	718	429	290		-	185
Sacramento	715	626	365	120	110	-	89
St. Louis	1,264	1,066	703	85	134	283	198
San Antonio	527	460	198	110	61	-	67
San Diego	873	695	290	110	106	-	178
San Francisco	2,921	2,033	1,101	570	114	-	887
San Jose	734	644	387	146	91	-	90
Seattle	1,127	957	581	200	123	-	170
Toledo	703	576	388	39	-	321	127
Tucson	900	588	327	82	216	-	312
Tulsa	1,011	946	395	51	300	-	66
Virginia Beach	1,668	1,021	772	484	78	-	647
Washington, D.C.	6,293	4,387	3,636	1,152	695	1,232	1,906

[a] Includes amounts for charges and miscellaneous general revenue not shown seperately.

[b] Includes amount for miscellaneous tax revenue not shown seperately.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

F22. Local Debt by Character and Unit of Government

Selected Fiscal Years 1902-1989[a]

($Millions)

A. All Units

Year	Gross Debt	Character Short-term	Long-term Total	Full Faith and Credit	Nonguaranteed
1902	$1,877	$91	$1,786	n.a.	n.a.
1922	8,978	624	8,354	n.a.	n.a.
1932	16,373	1,096	15,277	n.a.	n.a.
1942	16,082	772	15,310	n.a.	n.a.
1944	14,703	617	14,086	n.a.	n.a.
1946	13,564	230	13,334	n.a.	n.a.
1948	14,980	623	14,357	n.a.	n.a.
1950	18,830	942	17,888	$15,570	$2,317
1952	23,226	1,146	22,080	17,510	4,571
1954	29,331	1,750	27,581	21,222	6,359
1956	35,978	1,846	34,132	25,603	8,529
1958	42,793	2,122	40,672	28,495	12,177
1960	51,412	2,739	48,673	32,738	15,938
1962	59,255	3,324	55,931	38,008	17,923
1964	67,181	4,055	63,126	42,119	21,007
1966	77,487	4,991	72,497	47,091	25,406
1968	85,492	6,382	79,109	50,380	28,730
1970	101,563	9,051	92,512	57,601	34,911
1971	111,034	11,738	99,296	62,523	36,773
1972	120,705	12,149	108,556	71,099	37,457
1973	129,110	12,205	116,905	74,502	42,403
1974	141,320	13,064	128,256	80,095	48,161
1975	149,096	15,206	133,890	81,836	52,054
1976	155,707	12,766	142,941	92,222	50,719
1977	169,458	9,826	159,632	93,496	66,136
1978	177,864	8,532	169,332	96,207	73,125
1979	192,363	9,510	182,853	97,100	85,753
1980	213,646	11,010	202,636	100,439	102,196
1981	229,045	13,237	215,808	99,169	116,639
1982	257,109	15,025	242,084	102,439	139,645
1983	287,211	15,959	271,252	108,043	163,209
1984	318,653	16,792	301,861	109,546	192,316
1985	356,539	16,614	339,925	115,728	224,197
1986	411,160	15,210	395,950	121,517	274,433
1987	452,980	14,170	438,810	134,708	304,102
1988	478,247	14,398	463,849	142,952	320,897
1989	502,855	15,714	487,141	153,584	333,558

B. By Unit

Unit	1952	1962	1972	1982	1984	1985	1987	1988	1989
Gross debt	$23,226	$59,255	$120,705	$257,109	$318,653	$356,539	$452,980	$478,247	$502,855
Short-term	1,146	3,324	12,149	15,025	16,792	16,614	14,170	14,398	15,714
Long-term	22,080	55,931	108,556	242,084	301,861	339,925	438,810	463,849	487,141
Full faith and credit	17,510	38,008	71,099	102,439	109,546	115,728	134,708	142,952	153,584
Nonguaranteed	4,571	17,923	37,457	139,645	192,316	224,197	304,102	320,897	333,558
County	2,018	5,381	13,985	44,671	63,081	72,280	99,154	102,794	110,036
Short-term	80	173	934	2,581	2,639	3,088	2,277	2,580	2,862
Long-term	1,938	5,208	13,051	42,090	60,442	69,192	96,877	100,214	107,174
City	12,659	26,857	52,583	98,421	124,970	140,961	179,880	189,397	198,914
Short-term	546	1,758	6,678	4,822	5,296	5,049	4,303	4,432	5,246
Long-term	12,113	25,099	45,905	93,599	119,673	135,912	175,577	184,965	193,668
Township	619	1,391	3,866	5,568	6,166	6,556	7,933	8,567	9,654
Short-term	15	88	1,223	1,472	1,218	1,274	1,161	1,257	1,623
Long-term	604	1,303	2,643	4,096	4,948	5,282	6,772	7,310	8,031
School district	3,806	13,931	25,272	29,770	30,477	31,104	35,136	38,245	42,764
Short-term	91	275	1,168	1,519	1,678	1,781	1,723	1,904	2,345
Long-term	3,715	13,656	24,104	28,251	28,799	29,323	33,413	36,341	40,419
Special district	4,125	11,695	25,000	78,680	93,959	105,657	130,897	139,245	141,487
Short-term	415	1,030	2,146	4,631	5,961	5,440	4,685	4,225	3,637
Long-term	3,710	10,665	22,854	74,049	87,998	100,217	126,212	135,020	137,850

[a] Data for 1902-1950 are as of June 30; beginning in 1952 data are as of the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

F23. Local Debt Outstanding by Unit of Government and State[a]

End of Fiscal Year 1989
($Millions)

State	All units	Counties	Munici-palities	Townships	School districts	Special districts
Total	$502,855	$110,036	$198,914	$9,654	$42,764	$141,487
Alabama	5,804	374	3,955	-	314	1,161
Alaska	4,868	1,600	3,011	-	-	257
Arizona	14,811	3,662	4,719	-	1,884	4,546
Arkansas	2,894	807	1,388	-	488	210
California	55,974	11,507	27,123	-	832	16,512
Colorado	9,375	1,795	4,031	-	990	2,559
Connecticut	3,194	-	1,288	1,127	28	752
Delaware	917	511	265	-	16	124
Florida	39,123	17,798	14,114	-	2,209	5,002
Georgia	14,101	3,221	2,262	-	1,035	7,584
Hawaii	794	201	593	-	-	-
Idaho	537	104	178	-	160	95
Illinois	15,634	1,228	7,827	42	2,300	4,239
Indiana	6,081	487	2,803	16	428	2,347
Iowa	3,447	526	2,487	-	339	94
Kansas	6,607	1,453	4,201	-	484	469
Kentucky	7,904	3,748	3,222	-	656	279
Louisiana	8,750	3,440	3,680	-	1,349	281
Maine	1,209	32	242	308	263	366
Maryland	8,948	4,547	1,589	-	-	2,812
Massachusetts	7,742	45	1,965	1,839	88	3,805
Michigan	11,774	3,115	3,907	365	2,922	1,465
Minnesota	14,089	596	8,437	33	1,342	3,681
Mississippi	3,553	1,872	1,039	-	391	251
Missouri	4,867	947	2,597	-	761	561
Montana	1,135	177	694	-	153	111
Nebraska	4,642	151	1,007	-	261	3,223
Nevada	2,776	1,742	350	-	450	234
New Hampshire	836	53	276	182	232	93
New Jersey	13,555	1,816	2,056	1,639	1,075	6,968
New Mexico	3,125	207	2,634	-	237	46
New York	43,697	8,132	26,308	3,212	2,620	3,426
North Carolina	11,995	3,594	1,775	-	-	6,626
North Dakota	984	358	519	-	69	37
Ohio	11,602	3,598	5,228	16	1,454	1,306
Oklahoma	4,457	1,100	2,690	-	363	305
Oregon	3,488	280	1,629	-	465	1,114
Pennsylvania	29,701	2,468	5,456	314	3,952	17,511
Rhode Island	691	-	295	243	-	153
South Carolina	5,543	1,702	816	-	991	2,034
South Dakota	471	38	233	-	61	139
Tennessee	9,139	2,813	4,714	-	20	1,592
Texas	54,311	9,308	21,132	-	7,506	16,366
Utah	8,064	744	985	-	483	5,852
Vermont	403	-	184	53	73	92
Virginia	8,638	3,762	3,692	-	-	1,183
Washington	16,638	794	2,340	-	1,704	11,800
West Virginia	3,133	2,146	654	-	139	195
Wisconsin	5,404	650	2,934	266	998	556
Wyoming	1,412	809	337	-	181	84
District of Columbia	4,041	-	3,043	-	-	998

[a] Includes long- and short-term debt.

Source: Department of Commerce, Bureau of the Census

F24. Public and Private Elementary and Secondary School Enrollments[a]

Selected School Years 1899-1900 to 1995, Actual and Projected[b]
(Thousands)

School Year[c]	Total Public and Nonpublic All Grades	Total All Grades		Kindergarten Through Grade 8		Grades 9-12	
		Public	Nonpublic	Public	Nonpublic	Public	Nonpublic
1899-1900	16,855	15,503	1,352	14,984	1,241	519	111
1909-1910	19,372	17,814	1,558	16,899	1,441	915	117
1919-1920	23,278	21,578	1,700	19,378	1,486	2,200	214
1929-1930	28,329	25,678	2,651	21,279	2,310	4,399	341
1939-1940	28,045	25,434	2,611	18,832	2,153	6,601	458
1949-1950	28,492	25,112	3,380	19,387	2,708	5,725	672
1959	40,857	35,182	5,675	26,911	4,640	8,271	1,035
1960	42,181	36,281	5,900	27,692	4,800	8,589	1,100
1961	43,364	37,464	5,900	28,095	4,800	9,369	1,100
1962	44,849	38,749	6,100	28,637	4,900	10,112	1,200
1963	46,487	40,187	6,300	29,304	5,000	10,883	1,300
1964	47,716	41,416	6,300	30,025	5,000	11,391	1,300
1965	48,473	42,173	6,300	30,563	4,900	11,610	1,400
1966	49,239	43,039	6,200	31,145	4,800	11,894	1,400
1967	49,891	43,891	6,000	31,641	4,600	12,250	1,400
1968	50,744	44,944	5,800	32,226	4,400	12,718	1,400
1969	51,119	45,619	5,500	32,597	4,200	13,022	1,300
1970	51,272	45,909	5,363	32,577	4,052	13,332	1,311
1971	51,281	46,081	5,200	32,265	3,900	13,816	1,300
1972	50,744	45,744	5,000	31,831	3,700	13,913	1,300
1973	50,429	45,429	5,000	31,353	3,700	14,077	1,300
1974	50,053	45,053	5,000	30,921	3,700	14,132	1,300
1975	49,791	44,791	5,000	30,487	3,700	14,304	1,300
1976	49,484	44,317	5,167	30,006	3,825	14,311	1,342
1977	48,717	43,577	5,140	29,336	3,797	14,240	1,343
1978	47,636	42,550	5,086	28,328	3,732	14,223	1,353
1979	46,645	41,645	5,000	27,931	3,700	13,714	1,300
1980	46,249	40,918	5,331	27,677	3,992	13,242	1,339
1981	45,522	40,022	5,500	27,270	4,100	12,372	1,400
1982	45,166	39,566	5,600	27,158	4,200	12,407	1,400
1983	44,967	39,252	5,715	26,979	4,315	12,274	1,400
1984	44,908	39,208	5,700	26,901	4,300	12,308	1,400
1985	44,979	39,422	5,557	27,030	4,195	12,392	1,362
1986	45,205	39,753	5,452	27,419	4,116	12,334	1,336
1987	45,487	40,008	5,479	27,930	4,232	12,078	1,247
1988	45,433	40,192	5,241	28,501	4,035	11,692	1,206
1989	45,963	40,608	5,355	29,147	4,162	11,461	1,193
1990	46,192	40,801	5,391	29,546	4,219	11,255	1,172
1991	46,856	41,387	5,469	30,006	4,285	11,381	1,185
1992	47,546	41,997	5,549	30,423	4,344	11,574	1,205
1993	48,226	42,602	5,624	30,732	4,388	11,870	1,236
1994	48,909	43,214	5,695	30,930	4,417	12,284	1,279
1995	49,431	43,682	5,749	31,061	4,435	12,621	1,314

[a] Beginning in 1959, data include Alaska and Hawaii. Nonpublic school enrollment estimated.

[b] Beginning in 1990, enrollments are projected. Data for 1988 are preliminary and data for 1989 are based on "Early Estimates" surveys.

[c] Fall enrollment reported beginning 1959. Fall enrollment prior to 1962 was not reported by grades; grade breakdowns for years 1959 through 1961 are estimates.

Source: Department of Education, National Center for Education Statistics.

F27. Public Elementary and Secondary School Expenditures by State[a]

Selected School Years 1949-50 -1990-91[b]

($Thousands)

State	1949-50	1959-60	1969-70	1979-80	1988-89	1989-90	1990-91
Total	$5,837,642	$15,613,255	$40,683,429	$95,961,561	$185,953,328	$203,824,957	$221,636,357
Alabama	79,374	191,165	467,665	1,239,247	2,221,000	2,570,119	2,805,753
Alaska	4,101	24,195	103,436	411,378	872,007	825,245	908,729
Arizona	41,535	139,897	337,814	1,172,300	2,895,792	3,083,501	3,269,513
Arkansas	54,354	100,540	259,691	780,115	1,235,931	1,493,421	1,537,075
California	623,359	2,021,625	4,343,580	9,665,006	20,646,773	23,563,636	27,323,242
Colorado	59,458	189,508	433,801	1,450,888	2,598,039	2,744,309	2,706,591
Connecticut	83,748	231,407	659,331	1,289,667	3,315,900	3,669,400	3,986,009
Delaware	13,118	55,667	161,260	286,276	515,900	561,710	593,317
Florida	97,319	367,207	1,152,451	3,077,765	8,479,538	9,968,679	10,717,902
Georgia	95,225	236,764	749,583	1,813,222	4,680,545	5,120,724	5,567,953
Hawaii	19,412	48,766	175,002	383,135	685,730	789,500	868,745
Idaho	26,267	52,527	121,644	362,417	658,525	676,971	730,095
Illinois	358,198	846,734	2,233,552	4,958,981	7,757,832	8,487,615	8,906,321
Indiana	158,180	393,626	1,093,271	2,125,255	3,814,547	4,071,439	4,289,829
Iowa	114,174	235,678	643,820	1,297,080	2,045,541	2,205,312	2,360,606
Kansas	72,391	216,003	402,975	917,270	1,899,769	2,058,120	2,188,114
Kentucky	68,092	148,236	389,028	1,145,428	2,288,530	2,344,100	2,673,287
Louisiana	112,753	298,618	583,918	1,468,950	2,667,730	2,632,180	3,128,666
Maine	25,143	59,674	170,119	417,914	1,024,430	1,189,876	1,303,482
Maryland	94,545	286,550	912,117	1,961,052	3,712,824	4,183,590	4,513,762
Massachusetts	145,559	368,907	1,051,256	2,775,469	4,415,193	5,084,856	5,208,515
Michigan	274,534	811,973	2,205,337	5,087,137	7,315,203	8,233,600	8,604,491
Minnesota	118,163	352,448	977,943	2,013,849	3,557,320	3,938,800	4,525,359
Mississippi	40,786	148,791	318,478	815,894	1,535,200	1,690,000	1,725,500
Missouri	112,463	300,749	778,690	1,632,389	3,140,741	3,489,000	3,757,601
Montana	31,607	64,021	143,512	416,812	665,677	648,500	734,500
Nebraska	47,193	112,836	279,665	650,111	1,006,217	1,040,764	1,108,708
Nevada	8,757	32,641	104,821	344,630	752,413	894,719	1,039,842
New Hampshire	16,939	41,114	125,663	316,927	742,649	878,560	977,243
New Jersey	199,986	599,007	1,600,815	3,866,103	7,765,200	8,619,000	8,749,798
New Mexico	33,509	88,902	209,466	609,717	1,218,602	1,309,466	1,386,754
New York	617,811	1,742,717	4,656,111	9,347,402	17,741,608	19,612,482	20,984,000
North Carolina	151,323	294,744	762,982	2,011,922	4,143,800	4,548,664	5,205,927
North Dakota	24,905	59,694	110,445	245,955	427,100	443,791	459,367
Ohio	291,920	799,953	1,963,251	4,137,251	7,506,466	7,852,500	9,019,700
Oklahoma	87,611	185,751	386,799	1,194,278	1,964,000	2,202,200	2,441,650
Oregon	93,325	185,229	462,980	1,303,410	2,197,400	2,461,900	2,628,400
Pennsylvania	348,118	797,498	2,534,175	5,008,640	9,260,030	9,498,407	10,568,385
Rhode Island	21,538	53,035	164,571	373,504	742,519	825,513	895,385
South Carolina	63,465	136,696	433,895	1,143,666	2,266,311	2,388,300	2,503,400
South Dakota	27,071	53,856	125,609	240,839	440,564	442,100	499,175
Tennessee	104,576	214,459	563,338	1,480,292	2,696,693	2,839,643	3,015,384
Texas	303,013	757,092	1,827,857	6,047,189	13,568,398	14,225,833	15,379,531
Utah	33,800	97,480	208,161	702,166	1,198,000	1,259,802	1,269,073
Vermont	11,548	28,144	109,983	207,602	465,750	521,944	558,206
Virginia	100,902	266,942	848,073	2,123,297	4,807,601	5,194,379	5,631,287
Washington	113,845	319,393	856,033	2,189,119	4,170,622	4,599,027	5,327,241
West Virginia	69,666	122,434	282,483	769,395	1,303,605	1,321,470	1,466,044
Wisconsin	123,868	332,960	930,978	2,085,592	3,842,600	4,407,200	4,537,743
Wyoming	14,737	46,844	73,614	298,056	551,500	535,600	534,500
District of Columbia	27,871	52,752	173,317	299,495	517,423	570,500	615,657

[a] Includes current expenditures, capital outlay, and interest for public day schools, expenditures for operation of summer and adult programs, community services, and community colleges.

[b] Beginning in 1959-60, totals include Alaska and Hawaii.

Source: Department of Education, National Center for Education Statistics; National Education Association-Copyright 1991, Estimates of School Statistics 1990-1991.

F28. Public Elementary and Secondary School Expenditures by Character and State

School Year 1990-91

($Millions)

	Total Expenditure	Current Expenditures			Capital Outlay	Interest on Debt
		Total	Full-time Day Schools	Other Programs[a]		
Total	$221,636.4	$201,660.8	$198,435.4	$3,225.4	$16,152.9	$3,822.7
Alabama	2,805.8	2,511.9	2,487.3	24.6	266.6	27.2
Alaska	808.7	688.2	665.3	22.9	50.3	70.2
Arizona	3,289.5	2,546.8	2,532.5	14.3	582.5	160.2
Arkansas	1,537.1	1,406.7	1,400.1	6.6	97.6	32.8
California	27,323.2	25,048.8	24,024.2	1,024.6	2,094.1	180.3
Colorado	2,706.6	2,453.1	2,449.3	3.8	173.7	79.8
Connecticut	3,986.0	3,804.3	3,766.8	37.5	141.7	40.0
Delaware	593.3	569.6	556.5	13.1	20.4	3.3
Florida	10,717.9	8,897.2	8,897.2	-	1,632.6	188.1
Georgia	5,568.0	5,152.1	5,128.7	23.4	373.6	42.3
Hawaii	868.7	825.3	796.8	28.5	43.1	0.3
Idaho	730.1	675.7	673.7	2.1	39.6	14.8
Illinois	8,906.3	8,185.3	7,960.0	225.3	547.0	174.1
Indiana	4,289.8	3,768.3	3,764.0	4.3	426.5	95.1
Iowa	2,360.6	2,217.8	2,217.8	-	122.7	20.1
Kansas	2,188.1	2,002.5	1,933.5	69.1	154.6	31.0
Kentucky	2,673.3	2,512.0	2,498.9	13.0	116.0	45.4
Louisiana	3,128.7	2,908.6	2,890.0	18.6	93.4	126.6
Maine	1,303.5	1,183.8	1,171.5	12.3	96.6	23.1
Maryland	4,513.8	4,163.3	4,092.2	71.1	312.3	38.2
Massachusetts	5,208.5	4,937.5	4,897.9	39.6	195.3	75.8
Michigan	8,604.5	7,904.9	7,653.3	251.6	514.4	185.3
Minnesota	4,525.4	3,940.4	3,800.4	140.0	515.0	70.0
Mississippi	1,725.5	1,584.0	1,575.0	9.0	115.0	26.5
Missouri	3,757.6	3,324.1	3,271.1	53.0	370.8	62.7
Montana	734.5	681.5	679.0	2.5	40.0	13.0
Nebraska	1,108.7	1,042.2	1,039.7	2.6	47.8	18.7
Nevada	1,039.8	800.2	796.3	4.0	210.6	29.0
New Hampshire	977.2	871.8	869.8	2.0	46.1	59.3
New Jersey	8,749.8	8,564.9	8,508.0	56.9	85.1	99.7
New Mexico	1,386.8	1,138.8	1,132.8	6.0	199.0	48.9
New York	20,984.0	19,815.0	19,600.0	215.0	935.0	234.0
North Carolina	5,205.9	4,708.7	4,681.8	26.9	497.2	-
North Dakota	459.4	419.8	416.4	3.4	34.5	5.1
Ohio	9,019.7	8,404.7	8,284.7	120.0	500.0	115.0
Oklahoma	2,441.7	2,114.7	2,078.4	36.3	300.0	27.0
Oregon	2,620.4	2,380.2	2,371.3	8.9	182.8	55.4
Pennsylvania	10,568.4	10,018.2	9,827.4	190.8	325.6	224.6
Rhode Island	695.4	676.6	669.7	6.9	10.6	8.2
South Carolina	2,503.4	2,274.4	2,238.0	36.4	148.5	80.5
South Dakota	498.2	450.1	448.4	1.7	43.6	4.4
Tennessee	3,015.4	2,866.4	2,840.9	25.5	75.0	74.0
Texas	15,379.5	13,480.9	13,443.9	37.0	1,382.8	515.8
Utah	1,289.1	1,170.8	1,151.7	19.1	80.4	37.9
Vermont	558.2	522.4	506.7	15.8	24.5	11.3
Virginia	5,631.3	5,068.6	4,972.9	95.7	462.6	100.1
Washington	5,327.2	4,034.4	3,953.3	81.0	1,145.8	147.0
West Virginia	1,466.0	1,414.9	1,395.8	19.1	30.9	20.2
Wisconsin	4,537.7	4,235.7	4,159.3	76.4	234.3	67.7
Wyoming	534.5	486.5	485.0	1.5	35.0	13.0
District of Columbia	615.7	606.1	580.0	26.1	9.6	-

[a] Includes summer school, adult programs, community services, and community colleges (under jurisdiction of local boards of education).

Source: National Education Association - Copyright 1991, Estimates of School Statistics 1990-91.

F29. Current Expenditures Per Pupil by State[a]

Selected School Years 1949-1950 — 1987-88[b]

State	1949-50	1959-60	1969-70	1979-80	1986-87	1987-88
U.S. average[b]	$209	$375	$816	$2,272	$3,977	$4,243
Alabama	117	241	544	1,612	2,573	2,718
Alaska[c]	-	546	1,123	4,728	8,010	7,971
Arizona	241	404	720	1,971	3,544	3,744
Arkansas	112	225	568	1,574	2,733	2,989
California	n.a.	424[d]	867	2,268	3,728	3,840
Colorado	220	396	738	2,421	4,147	4,462
Connecticut	255	436	951	2,420	5,435	6,230
Delaware	250	456	900	2,861	4,825	5,017
Florida	181	318	732	1,889	3,794	4,092
Georgia	123	253	588	1,625	3,181	3,434
Hawaii	-	325	841	2,322	3,787	3,919
Idaho	166	290	603	1,659	2,585	2,667
Illinois	258	438	910	2,587	4,106	4,369
Indiana	235	369	728	1,882	3,556	3,794
Iowa	231	368	844	2,326	3,770	4,124
Kansas	219	348	771	2,173	3,933	4,076
Kentucky	121	233	545	1,701	2,733	3,011
Louisiana	214	372	648	1,792	3,069	3,138
Maine	157	283	683	1,824	3,850	4,258
Maryland	213	383	918	2,598	4,777	5,201
Massachusetts	236	408	858	2,819	5,145	5,471
Michigan	220	415	904	2,640	4,353	4,692
Minnesota	242	425	904	2,387	4,180	4,386
Mississippi	80	206	501	1,664	2,350	2,548
Missouri	174	344	709	1,936	3,472	3,786
Montana	268	411	782	2,476	4,194	4,246
Nebraska	217	337	736	2,150	3,756	3,943
Nevada	244	430	770	2,088	3,440	3,623
New Hampshire	211	347	723	1,918	3,933	4,457
New Jersey	280	488	1,016	3,191	5,953	6,564
New Mexico	222	383	707	2,034	3,558	3,691
New York	295	562	1,327	3,462	6,497	7,151
North Carolina	141	237	612	1,754	3,129	3,368
North Dakota	228	367	690	1,920	3,437	3,519
Ohio	202	365	730	2,075	3,673	3,998
Oklahoma	207	311	604	1,926	3,099	3,093
Oregon	272	448	925	2,692	4,337	4,789
Pennsylvania	216	409	882	2,535	4,616	4,989
Rhode Island	240	413	891	2,601	4,985	5,329
South Carolina	122	220	613	1,752	3,214	3,408
South Dakota	230	347	680	1,908	3,097	3,249
Tennessee	132	238	566	1,635	2,827	3,068
Texas	208	332	624	1,916	3,409	3,608
Utah	178	322	626	1,657	2,415	2,454
Vermont	183	344	807	1,997	4,389	5,207
Virginia	148	274	708	1,970	3,780	4,149
Washington	248	420	915	2,568	3,964	4,164
West Virginia	150	258	670	1,920	3,784	3,858
Wisconsin	230	413[e]	883	2,477	4,523	4,747
Wyoming	283	490	856	2,527	5,201	5,051
District of Columbia	256	431	1,018	3,259	5,742	6,132

[a] Data are for pupils in average daily attendance in full-time public elementary and secondary day schools.

[b] Beginning in 1959-1960, totals include Alaska and Hawaii.

[c] Because of the high cost of living in Alaska, per pupil expenditure data for this state cannot be readily compared to those for other states.

[d] Estimated by Office of Education.

[e] Excludes vocational schools not operated as part of the regular public school system.

Source: Department of Education, National Center for Education Statistics.

F30. Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State

Selected School Years 1965-1966 to 1989-90

State	1965-1966	1969-1970	1975-1976	1979-1980	1985-1986	1987-1988	1988-1989	1989-1990
U.S. average	$6,500	$8,626	$12,448	$15,970	$25,194	$28,023	$29,547	$31,304
Alabama	5,150	6,818	10,507	13,060	23,090	23,320	25,190	25,500
Alaska[a]	8,240	10,560	19,312	27,210	39,115	40,424	41,754	43,153
Arizona	7,025	8,711	12,394	15,054	24,680	27,388	28,499	29,600
Arkansas	4,740	6,307	8,648[b]	12,299	19,519	20,340	21,395	22,009
California	8,150	10,315	15,200	18,020	29,130	33,159	34,884	38,996
Colorado	6,301	7,761	12,000	16,205	25,892	28,651	29,558	30,700
Connecticut	7,200	9,262	11,874	16,220	26,610	33,487	37,343	40,496
Delaware	7,150	9,015	12,545	16,148	24,624	29,573	31,565	33,480
Florida	6,435	8,412	10,496	14,149	22,250	25,198	26,874	28,525
Georgia	5,350	7,276	10,622	13,853	23,046	26,190	26,920	27,892
Hawaii	6,920	9,453	15,208	19,920	25,845	28,785	30,778	32,047
Idaho	5,685	6,890	10,212	13,611	20,969	22,242	22,734	23,494
Illinois	7,123	9,569	n.a.	17,601	26,807	29,663	31,145	33,014
Indiana	7,050	8,833	11,168[c]	15,599	24,325	27,020	29,331	30,493
Iowa	6,050	8,355	11,570	15,203	21,690	24,842	25,778	26,747
Kansas	5,705	7,612	10,710	13,690	22,644	24,647	27,360	28,671
Kentucky	4,930	6,953	9,770	14,520	20,940	24,253	24,930	26,275
Louisiana	6,038	7,020	10,092[b]	13,760	20,303	21,209	22,470	22,993
Maine	5,590	7,572	10,620	13,071	19,583	23,425	24,939	26,881
Maryland	6,878	9,383	13,700	17,558	26,800	30,933	33,885	36,092
Massachusetts	7,100[d]	8,764	11,900	17,253	26,800	30,379	32,195	34,225
Michigan	6,890	9,826	15,540	19,663	30,067	33,181	34,419	36,010
Minnesota	6,641	8,658	12,261	15,912	27,360	29,900	30,660	32,190
Mississippi	4,190	5,798	9,314	11,850	18,472	20,562	22,578	24,363
Missouri	5,957	7,799	10,480	13,682	21,945	24,709	26,006	27,229
Montana	5,800	7,606	11,000	14,537	22,482	23,798	24,421	25,081
Nebraska	5,220	7,375	10,017	13,516	20,939	22,980	23,845	24,751
Nevada	7,025	9,215	12,710	16,295	25,610	27,600	28,640	30,587
New Hampshire	5,690	7,771	10,500	13,017	20,263	24,019	26,702	28,939
New Jersey	6,960	9,130	13,375	17,161	27,170	30,720	33,037	36,030
New Mexico	6,254	7,796	11,006	14,887	21,817	23,994	23,897	25,120
New York	7,700	10,336	15,950[d]	19,812	30,490	34,500	36,054	38,800
North Carolina	5,337	7,494	11,106	14,117	22,340	24,900	25,739	27,814
North Dakota	5,120	6,696	9,688	13,263	20,816	21,660	22,249	23,016
Ohio	6,350	8,300	11,400	15,269	24,510	27,606	29,671	31,170
Oklahoma	5,890	6,882	9,800	13,107	21,419	21,630	22,370	23,070
Oregon	6,690	8,818	12,400	16,266	25,080	28,060	29,390	30,563
Pennsylvania	6,410	8,858	12,390	16,515	25,853	29,177	31,249	32,809
Rhode Island	6,325	8,776	13,391	18,002	29,470	32,858	34,230	36,057
South Carolina	4,675	6,927	9,804	13,063	21,585	24,728	25,823	27,076
South Dakota	4,690	6,403	9,314	12,348	18,095	19,758	20,530	21,300
Tennessee	5,100	7,050	10,299	13,972	21,384	23,785	25,619	27,052
Texas	5,950[e]	7,298	11,373	14,132	24,463	25,958	26,527	27,502
Utah	6,200	7,644	11,380	14,909	22,803	22,573	22,852	23,652
Vermont	5,640	7,968	9,875	12,484	20,790	24,510	27,082	28,798
Virginia	5,690	8,070	11,300	14,060	23,095	27,189	28,795	30,926
Washington	6,825	9,225	13,615	18,820	26,390	28,217	29,200	30,475
West Virginia	4,990	7,850	10,480	13,710	20,627	21,736	21,904	22,842
Wisconsin	6,425[b]	8,963	12,816	16,006	26,347	29,122	30,779	32,320
Wyoming	6,119	8,232	11,100	16,012	27,224	27,134	27,885	28,184
District of Columbia	7,500	10,285	15,207[c]	22,190	33,211	34,705	36,290	38,450

[a] Because of the high cost of living in Alaska, data for this state cannot readily be compared with those for other states.

[b] Includes some personnel in addition to instructional staff.

[c] Data are for school year 1974-1975 in Indiana. In District of Columbia, data are for 1966-1967.

[d] Salary data reported as median salary.

[e] Excludes nursery and kindergarten schools.

Source: Department of Education, National Center for Education Statistics.

F31. Revenue Receipts for Public Schools by Source of Funds and State

School Year 1987-88

	Amount ($Millions)				Percent of Total		
	Total	Federal	State	Local and Other[a]	Federal	State	Local and Other[a]
Total	$169,650.9	$10,719.8	$84,042.4	$74,888.7	6.3%	49.5%	44.1%
Alabama	2,171.7	257.1	1,398.7	515.9	11.8	64.4	23.8
Alaska	777.1	87.3	491.5	198.2	11.2	63.3	25.5
Arizona	2,361.0	185.8	1,100.8	1,074.4	7.9	46.6	45.5
Arkansas	1,211.2	133.2	682.0	396.0	11.0	56.3	32.7
California	17,884.8	1,312.8	12,554.9	4,017.1	7.3	70.2	22.5
Colorado	2,529.9	123.0	991.3	1,415.6	4.9	39.2	56.0
Connecticut	2,891.0	105.5	1,220.9	1,564.6	3.6	42.2	54.1
Delaware	464.3	35.4	318.0	110.9	7.6	68.5	23.9
District of Columbia	484.7	51.4	2.9	430.4	10.6	0.6	88.8
Florida	7,467.0	497.7	4,104.9	2,864.4	6.7	55.0	38.4
Georgia	3,715.4	272.3	2,120.6	1,322.5	7.3	57.1	35.6
Hawaii	623.1	82.2	540.4	0.5	13.2	86.7	0.1
Idaho	580.4	49.9	370.0	160.5	8.6	63.7	27.7
Illinois	6,452.4	338.7	2,377.1	3,736.6	5.2	36.8	57.9
Indiana	3,825.9	186.7	2,144.5	1,494.6	4.9	56.1	39.1
Iowa	1,958.2	100.8	927.1	930.3	5.1	47.3	47.5
Kansas	1,773.7	88.0	765.5	920.3	5.0	43.2	51.9
Kentucky	1,819.2	212.1	1,185.9	421.2	11.7	65.2	23.2
Louisiana	2,541.7	284.0	1,406.6	851.0	11.2	55.3	33.5
Maine	886.4	52.5	459.0	374.8	5.9	51.8	42.3
Maryland	3,464.2	173.3	1,342.1	1,948.8	5.0	38.7	56.3
Massachusetts	4,485.2	198.1	1,894.3	2,392.8	4.4	42.2	53.3
Michigan	7,650.0	432.0	2,699.0	4,518.9	5.6	35.3	59.1
Minnesota	3,298.9	139.5	1,842.2	1,317.2	4.2	55.8	39.9
Mississippi	1,135.1	112.5	744.4	278.1	9.9	65.6	24.5
Missouri	3,069.8	179.7	1,248.2	1,641.9	5.9	40.7	53.5
Montana	636.0	50.0	301.9	284.2	7.9	47.5	44.7
Nebraska	1,034.0	74.6	229.3	730.1	7.2	22.2	70.6
Nevada	660.3	24.8	255.6	379.9	3.8	38.7	57.5
New Hampshire	748.2	24.6	56.8	666.8	3.3	7.6	89.1
New Jersey	7,250.5	292.6	3,079.4	3,878.5	4.0	42.5	53.5
New Mexico	1,028.7	118.6	781.2	128.9	11.5	75.9	12.5
New York	17,095.0	774.7	7,416.7	8,903.5	4.5	43.4	52.1
North Carolina	3,789.5	286.5	2,529.3	973.8	7.6	66.7	25.7
North Dakota	433.4	38.7	222.6	172.1	8.9	51.4	39.7
Ohio	6,611.2	338.4	3,206.8	3,066.0	5.1	48.5	46.4
Oklahoma	1,750.5	104.5	1,151.8	494.3	6.0	65.8	28.2
Oregon	1,942.3	132.8	537.5	1,272.1	6.8	27.7	65.5
Pennsylvania	8,781.6	461.5	4,027.0	4,293.1	5.3	45.9	48.9
Rhode Island	682.5	30.3	298.4	353.8	4.4	43.7	51.8
South Carolina	2,175.8	184.8	1,184.5	806.6	8.5	54.4	37.1
South Dakota	434.8	47.4	114.9	272.5	10.9	26.4	62.7
Tennessee	2,233.4	233.5	993.9	1,006.1	10.5	44.5	45.0
Texas	12,612.9	977.7	5,573.4	6,061.8	7.8	44.2	48.1
Utah	1,183.4	73.5	660.2	449.7	6.2	55.8	38.0
Vermont	493.9	21.8	165.0	307.1	4.4	33.4	62.2
Virginia	b	b	b	b	b	b	b
Washington	3,218.7	193.2	2,428.1	597.4	6.0	75.4	18.6
West Virginia	1,268.7	103.4	853.4	311.9	8.1	67.3	24.6
Wisconsin	3,552.4	154.3	1,464.2	1,933.9	4.3	41.2	54.4
Wyoming	568.4	22.1	279.8	266.5	3.9	49.2	46.9

[a] Includes revenue from local and intermediate sources, gifts, and tuition and fees from patrons.

[b] Data not reported.

Source: Department of Education, National Center for Education Statistics.

Glossary

Terms generally associated with a particular Federal agency or level of government are identified by the following abbreviations:

BC	Bureau of the Census	BEA	Bureau of Economic Analysis
BLS	Bureau of Labor Statistics	DA	Department of Agriculture
DC	Department of Commerce	IRS	Internal Revenue Service
OMB	Office of Management and Budget	TD	Treasury Department
TF	Tax Foundation	S-L	State-local governments as reported by the Bureau of the Census

Adjusted gross income (IRS): For Federal individual income tax purposes, gross income from all sources not specifically excluded minus certain deductions, primarily business expenses.

Appropriations (OMB): Legal authorization to make specified amounts of expenditures or to enter into obligations to make expenditures from the general fund or from special funds for specified purposes.

Assistance and subsidies (BC): Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government; includes direct cash assistance to public welfare recipients; veterans' bonuses; direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions; and payments for agricultural support programs and foreign aid.

Budget surplus or deficit (OMB): The difference between budget receipts and budget outlays (i.e., expenditures and net lending) in a given year. (See "Federal budget receipts" and "Federal budget expenditures.") Cash balances, appropriation balances, and surpluses or deficits of previous years are not part of the calculation of the budget surplus or deficit. Excludes deficits incurred on off-budget transactions.

Business saving (BEA): Undistributed corporate profits with inventory valuation and corporate capital consumption adjustments, and corporate and noncorporate capital consumption allowances (with adjustment).

Capital consumption adjustment (BEA): The tax-return based capital consumption allowances less capital consumption allowances that are based on estimates of economic service lives, straight-line depreciation, and replacement cost.

Capital consumption allowances (BEA): A measure of the plant and equipment depreciated, worn out, damaged, or rendered obsolete during a given period of time.

Capital outlay (BC): Expenditures for the acquisition of or addition to fixed assets. Included are amounts for replacements and major alterations, but not for repair.

Character and object classification of expenditures (BC): A classification which focuses on the nature of spending apart from the functions served; distinguishes among purchases

F25. Public Elementary and Secondary School Expenditures by Character Selected School Years 1939-40 - 1979-80[a]

Character and Function	Amount ($Millions) 1939-40	1949-50	1959-60	1969-70	1979-80	Percentage Distribution 1939-40	1949-50	1959-60	1969-70	1979-80
Total	$2,344	$5,838	$15,613	$40,683	$95,962	100.0%	100.0%	100.0%	100.0%	100.0%
Current expenditures	1,955	4,723	12,462	34,854	87,582	83.4	80.9	79.8	85.7	91.3
Public elementary and secondary schools	1,942	4,687	12,329	34,218	86,984	82.8	80.3	79.0	84.1	90.6
Administration	92	220	528	1,607	4,264	3.9	3.8	3.4	3.9	4.4
Instruction	1,403	3,112	8,351	23,270	53,258	59.9	53.3	53.5	57.2	55.5
Plant operation	194	428	1,085	2,537	9,745 [f]	8.3	7.3	6.9	6.2	10.2 [f]
Plant maintenance	73	214	423	975		3.1	3.7	2.7	2.4	
Fixed charges[b]	50	261	909	3,267	11,794	2.1	4.5	5.8	8.0	12.3
Other school services[c]	129	452	1,033	2,562	7,924	5.5	7.7	6.6	6.3	8.3
Other programs[d]	13	36	133	636	598	.6	.6	.9	1.5	.6
Capital outlay[e]	258	1,014	2,662	4,659	6,506	11.0	17.4	17.0	11.5	6.8
Interest on school debt	131	101	490	1,171	1,874	5.6	1.7	3.1	2.9	2.0

[a] Beginning in 1959-60, data include Alaska and Hawaii.

[b] Includes expenditures relative to attendance, transportation, health, and food services.

[c] Payments to teacher retirement funds, social security, insurance premiums, and rent.

[d] Includes summer and adult programs, community services, community colleges and technical institutes under the jurisdiction of local school district. In 1949-50 and prior years, community services included in "Current expenditures" for full-time day schools.

[e] Prior to 1965-66, data exclude capital outlay by nonschool agencies.

[f] Includes plant maintenance.

Source: Department of Education, National Center for Education Statistics.

F26. Public Elementary and Secondary School Revenue by Government Source of Funds

Selected School Years 1929-30 — 1987-88[a]

School Year	Amount[b] ($Millions)				Percentage Distribution			
	Total	Federal	State	Local[c]	Total	Federal	State	Local[c]
1929-30	$2,088.6	$7.3	$353.7	$1,727.6	100.0	.4	16.9	82.7
1933-34	1,810.7	21.5	423.2	1,365.9	100.0	1.2	23.4	75.4
1937-38	2,222.9	26.5	656.0	1,540.4	100.0	1.2	29.5	69.3
1941-42	2,416.6	34.3	760.0	1,622.3	100.0	1.4	31.4	67.1
1945-46	3,059.8	41.4	1,062.1	1,956.4	100.0	1.4	34.7	63.9
1949-50	5,437.0	155.8	2,165.7	3,115.5	100.0	2.9	39.8	57.3
1953-54	7,866.9	355.2	2,944.1	4,567.5	100.0	4.5	37.4	58.1
1957-58	12,181.5	486.5	4,800.4	6,894.7	100.0	4.0	39.4	56.6
1959-60	14,746.6	651.6	5,768.0	8,326.9	100.0	4.4	39.1	56.5
1961-62	17,527.7	761.0	6,789.2	9,977.5	100.0	4.3	38.7	56.9
1963-64	20,544.2	897.0	8,078.0	11,569.2	100.0	4.4	39.3	56.3
1965-66	25,356.9	1,997.0	9,920.2	13,439.7	100.0	7.9	39.1	53.0
1967-68	31,903.1	2,806.5	12,275.5	16,821.1	100.0	8.8	38.5	52.7
1969-70	40,266.9	3,219.6	16,062.8	20,984.6	100.0	8.0	39.9	52.1
1971-72	50,003.6	4,468.0	19,133.3	26,402.4	100.0	8.9	38.3	52.8
1973-74	58,230.9	4,930.4	24,113.4	29,187.1	100.0	8.5	41.4	50.1
1975-76	71,206.1	6,318.3	31,776.1	33,111.6	100.0	8.9	44.6	46.5
1977-78	81,443.2	7,694.2	35,013.3	38,735.7	100.0	9.4	43.0	47.6
1979-80	96,881.2	9,503.5	45,348.8	42,028.8	100.0	9.8	46.8	43.4
1980-81	105,949.1	9,768.3	50,182.7	45,998.2	100.0	9.2	47.4	43.4
1981-82	110,191.3	8,186.5	52,436.4	49,568.4	100.0	7.4	47.6	45.0
1982-83	117,497.5	8,340.0	56,282.2	52,875.4	100.0	7.1	47.9	45.0
1983-84	126,055.4	8,576.5	60,233.0	57,245.9	100.0	6.8	47.8	45.4
1984-85	135,294.7	9,105.6	67,168.7	61,020.4	100.0	6.6	48.9	44.4
1985-86	149,004.9	9,956.0	73,673.2	65,375.7	100.0	6.7	49.4	43.9
1986-87	158,827.5	10,145.9	79,022.6	69,659.0	100.0	6.4	49.7	43.9
1987-88	169,650.9	10,719.8	84,042.4	74,888.7	100.0	6.3	49.5	44.1

[a] Beginning in 1959-60, data include Alaska and Hawaii. Data for 1987-88 are preliminary.

[b] Excludes nonrevenue receipts principally from bond sales, loans, and sale of property; includes in-kind payments.

[c] Includes a small amount from nongovernmental sources and private contributions.

Source: Department of Education, National Center for Education Statistics.

of goods and services for current operation and capital outlay; assistance and subsidies; interest on debt; and insurance benefits and repayments.

Charges and miscellaneous revenue (BC): Nontax revenue derived chiefly from fees, assessments, and other reimbursements for current services, interest earnings, and from rents and sales of commodities or services furnished incident to the performance of particular general government functions.

Consumer price index (BLS): A measure of the average level of prices in a fixed market basket of goods and services bought by urban wage earners and clerical workers and by all urban consumers, compared to the average level in a base period.

Corporate profits tax liability (BEA): Federal, state, and local taxes levied on corporate income of a given period, measured on an accrual basis.

Corporation income taxes (BC): Taxes on net income of corporations, including distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses.

Current operation expenditures (BC): Expenditures for compensation of own employees, and for supplies, materials, and contractual services, except amounts for capital outlay.

Depreciation charges (BEA, IRS): Charges made by private business and nonprofit institutions against receipts to account for the decrease in value of capital assets as a result of wear, accidental damage, and obsolescence, plus an estimate of corresponding depreciation in owner-occupied dwellings. Accepted accounting and tax practice permits various methods of deducting estimated depreciation to account for the gradual exhaustion of durable capital assets.

Direct expenditures (BC): Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments, i.e., all expenditures other than intergovernmental expenditures.

Disposable personal income (BEA): Personal income less personal tax and nontax payments to government.

Employment (BLS): Employed persons are those who did any work for pay during a specified week, or who worked without pay for 15 hours or more in a family enterprise (farm or business); also included are persons who did not work or look for work but who had a job or business from which they were temporarily absent during the week. Unemployed persons comprise those who did not work at all during the week and who were looking for work, or were on layoff from a job.

Expenditures: (See Government expenditures, Federal expenditures, etc.)

Farm output, index of (DA): A measure of the variation in the volume of farm output compared to the average in a base period. Farm output consists of farm production available for human use through sales from farms or consumption in farm households.

Federal budget expenditures (OMB, TD): In the unified budget concept, covers expenditures of all Federal agencies and trust funds. Expenditures are distinguished from net lending, and total budget outlays are the sum of expenditures and net lending. Expenditures of public enterprise funds and trust revolving funds are shown net of the receipts of such funds. Certain other receipts are also offset against expenditures in the new budget concept.

Federal budget outlays (OMB): (See Federal budget expenditures.)

Federal budget receipts (OMB, TD): In the unified budget concept, covers receipts, net of refunds, of all Federal agencies and trust funds. Interfund and intragovernmental transactions are excluded. Does not include proceeds of borrowing or receipts of public enterprise and revolving funds.

Federal debt limit (OMB, TD): A limit imposed by law (Second Liberty Bond Act as amended) on the aggregate face amount of outstanding obligations issued, or guaranteed as to principal and interest, by the United States except such guaranteed obligations as may be held by the Secretary of the Treasury.

Federal expenditures (BEA): Federal purchases of goods and services, transfer payments, grants-in-aid to state and local governments, net interest paid, and subsidies less current surplus of government enterprises. The basic differences between this and the unified budget basis for expenditures, apart from the fact that these data are converted to a calendar year basis, are that they are on an accrual basis, and exclude capital transactions that do not represent current production.

Federal funds (OMB, TD): Accounts designed for general support functions of the Federal government and not earmarked by law for a specified purpose.

Federal internal revenue collections (IRS): Total Federal taxes collected through the Internal Revenue Service. They make up 99 percent of all Federal taxes (customs and a few miscellaneous taxes are excluded).

Federal tax burden (TF): Estimates of the geographic origin of Federal taxes in terms of their ultimate incidence rather than the point of collection, based on a framework of assumptions and methods developed by the Tax Foundation.

Federal tax collections (TD): All internal revenue collections plus customs collections plus railroad unemployment insurance taxes collected by the Railroad Retirement Board, before refunds.

Federal tax receipts (BEA): Differ from tax receipts above chiefly in that business taxes are included on an accrual basis.

Federal tax receipts (OMB, TD): Internal revenue collections plus customs and railroad unemployment insurance taxes, net of refunds.

Financial administration expenditures (BC): Expenditures for tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

Full faith and credit debt (BC, S-L): State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

Function classification of expenditures (OMB, BC): Focuses on the purposes that particular kinds of expenditures are designed to serve or facilitate. The classification used by the Office of Management and Budget distinguishes more than a dozen major groups of programs (each with subgroups), including national defense, veterans' benefits and services, health, education and related services, agriculture, commerce and housing credit, income security, interest, and general government. The function classification used by the Bureau of the Census is more appropriate to the analysis of state and local government programs. The categories include education, public welfare, highways, police and fire protection, health and hospitals, sewerage, interest, and general control. The Census Bureau classifies most veterans' services and benefits according to the type of service provided (e.g., education, health and hospitals, etc.) rather than under a single category as does the Office of Management and Budget.

General control expenditures (BC): Expenditures of the legislative and judicial branches, the office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like.

General expenditures (BC): Total expenditures (see Government expenditures) less utility, liquor store, and insurance trust expenditures when used in reference to state or local governments separately.

General revenue (BC): Total revenue (see Government revenue) less utility, liquor store, and insurance trust revenue when used in reference to state or local governments separately. When combined for state-local totals, it refers only to taxes and charges and miscellaneous revenue to avoid duplicating intergovernmental revenue (see Revenue from own sources).

General revenue sharing (OMB, TD): Funds distributed to states and local general purpose governments by the Federal government under the State and Local Fiscal Assistance Act of 1972 and subsequent laws.

Government expenditures, total (BC): All money paid out by a government - net of recoveries and other correcting transactions - other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditures include only external transactions of a government and exclude noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved. (See also Direct expenditures, General expenditures, and Direct general expenditures.)

Government revenue, total (BC): All money received by a government from external sources - net of funds and other correcting transactions - other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other "receipts in kind."

Grants-in-aid (BC, OMB): Payments made by one government unit to another government unit for specified or general purposes. They represent Federal support for a state or locally administered program, or state support for a local program.

Gross debt (BC): All long-term credit obligations incurred and outstanding whether backed by a government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations.

Gross national product or expenditure (BEA): The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.

Gross private domestic investment (BEA): Purchases of newly produced capital goods plus the value of the change in the volume of inventories held by business. Purchases include all new private dwellings, whether leased to tenants or owner-occupied.

Guaranteed debt (TD): Obligations of certain semi-public and public corporations which are guaranteed by the Federal government as contingent liabilities.

Guarantees (OMB): A Federal credit aid in which the Federal government pledges its financial liability for loans made by private, state, or local government institutions.

Highway trust fund (OMB, TD): A Federal trust fund (created under the Highway Revenue Act of 1956) to finance the expanded program of Federal highway aid. Appropriations based on certain highway user tax collections (on motor fuels, vehicles, and parts) are made to the fund, and from it Federal payments to states for highway construction are made.

Implicit price deflator for gross national product (BEA): A measure of the average level of market prices of goods and services represented in the national income and product accounts, compared to the average level in a base period.

Income: (See National income, Adjusted gross income, Personal income, Disposable personal income.)

Indirect business tax and nontax liability (BEA): All tax liabilities incurred by business, except for corporate income and social insurance taxes, plus general government nontax revenues from business. Nontax liabilities consist mainly of certain charges for government products and services, of fines and penalties, of donations, and of special assessments by state and local governments. Tax and nontax liabilities are measured on an accrual basis.

Individual income taxes (BC): Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like.

Insurance trust expenditures (BC): Cash payments to beneficiaries of contributory social insurance programs, such as Old-Age, Survivors, Disability, and Health Insurance; government employee retirement; unemployment compensation; sickness insurance; etc. Excludes cost of administration, intergovernmental expenditures for social insurance, and noncontributory payments to former employees.

Insurance trust revenue (BC): Revenue from contributions required of employers (excluding government as an employer) and employees for financing social insurance programs, and earnings on assets of such systems.

Intergovernmental expenditures (BC): Payments to other governments as grants-in-aid, shared revenues, payments in lieu of taxes, or as reimbursements for the performance of services for the paying government.

Intergovernmental revenue (BC): Revenue received from other governments as grants-in-aid, shared revenues, receipts in lieu of taxes, or as reimbursements for services performed.

Inventory valuation adjustment (BEA): Corporate profits and income of unincorporated enterprises include inventory profit or loss in customary business accounting. Current output in the national income accounts, however, includes only the value of the change in volume in inventories. The adjustment is that necessary to take account of this departure from business accounting. No valuation adjustment is necessary for farm inventories because farm income is measured exclusive of inventory profits.

Labor force (BLS): All persons 16 years or age or over who are employed or unemployed, according to established criteria. Total labor force includes members of the armed forces stationed either in the United States or abroad. These are excluded from civilian labor force. (See Employment.)

License taxes (BC, S-L): Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, number of business units, or capacity. Excludes taxes measured directly by transactions, income, or property value, except those to which only nominal rates apply.

Liquor store expenditures (BC, S-L): Expenditures by government-owned facilities for purchase of liquor for resale and provision and operation of stores. Excludes expenditures for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor store revenue (BC, S-L): Revenue from sale of liquor and from related operations of publicly operated stores. Excludes collections from sales taxes and license taxes on alcoholic beverages, classified as tax revenue.

National income (BEA): The aggregate earnings of labor and property which arise from the current production of goods and services by the nation's economy. It consists of compensation of employees, profits of corporate and unincorporated enterprises, net interest, rents paid to individuals, plus taxes on earnings.

National income and product accounts (BEA): Accounts prepared and published by the Department of Commerce showing various aspects of the total output of the economy and of the total income received in the economy.

National resources expenditures (BC): Payments for conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance, and credit activities. Excludes hydroelectric power activities classified under utility expenditures.

Net exports of goods and services (BEA): The excess of exports of goods and services (domestic output sold abroad, and the production abroad credited to U.S.-owned resources) over imports (U.S. purchases of foreign output, production in the United States credited to foreign-owned resources, and net private cash remittances to abroad).

Net interest (BEA): The net interest component of national income is total interest (monetary and imputed) received by or accruing to individuals and governments less total interest paid by governments. Government interest paid is excluded because it is not considered income arising out of current production.

Net long-term debt (BC, S-L): Total long-term debt less cash and investment assets of sinking funds and other reserve funds specifically held for redemption of long-term debt.

Net national product (BEA): The market value of the net output of goods and services produced by the nation's economy. It equals gross national product less capital consumption allowances.

Nonguaranteed debt (BC, S-L): Long-term debt payable solely from earnings of revenue-producing activities, from special assessments, or from specific nonproperty taxes. It does not constitute an obligation on any other resources of the government if the pledged sources are insufficient.

Offsets to long-term debt (BC, S-L): Cash and investment assets of sinking funds, bond reserve and other reserve funds that are specifically held for redemption of long-term debt, and assets of credit funds that are pledged to redeem debt incurred to finance loan activities of such funds.

Parity ratio (DA): A measure of the change in the relationship between prices farmers receive for farm products and prices they pay for goods and services, compared to this relationship in the base period, 1910-1914.

Personal consumption expenditures (BEA): The sum of money and imputed expenditures made by consumers (individuals, nonprofit institutions such as hospitals, etc.) for goods and services. It excludes purchases of dwellings (included in gross private domestic investment), but includes rental value of owner-occupied houses.

Personal income (BEA): National income less various kinds of income not actually received by individuals, nonprofit institutions, etc. (i.e., undistributed corporate profits, corporate taxes, employer contributions for social insurance) plus certain receipts which do not arise from current production (i.e., transfer payments and government interest).

Personal saving (BEA): The difference between disposable personal income and personal consumption expenditures. It includes the changes in cash and deposits, security holdings, indebtedness, reserves of life insurance companies and mutual savings institutions, the net investment of unincorporated enterprises, and the acquisition of real property net of depreciation. Personal saving includes saving by individuals, nonprofit institutions, and private pension, health, welfare, and trust funds.

Producer price index (BLS): A measure of the average level of prices received by producers of commodities in all stages of processing, compared to the average level in a base period. Includes items produced, as well as those imported for sale; generally applies to the first significant commercial transaction in primary markets in the United States. Formerly known as the wholesale price index.

Production workers (BLS): Working foremen and all nonsupervisory workers, including trainees, engaged in any type of production operation or closely associated services. Excludes supervisory employees (above the working foremen level) and their clerical staffs.

Property taxes (BC, S-L): Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain intangibles.

Public enterprise funds, Federal (OMB): Revolving funds (see definition below) with receipts primarily from outside the government. They include nearly all of the government corporations, the postal fund, and various unincorporated business-type enterprises.

Public welfare (BC): Support of and assistance to needy persons contingent upon their need. Expenditures for public welfare include cash assistance payments directly to needy persons, vendor payments to private purveyors for medical care and other services, welfare institutions, and others.

Purchasing power of the dollar (BLS): A measure of the quantity (not quality) of goods and services that a dollar will buy in a specified market (e.g., consumer or producer) compared with the amount that it could buy in some base period. It is obtained by taking the reciprocal of an appropriate price index.

Revenue from own sources (BC): Total revenue from own sources consists of taxes, charges, and miscellaneous revenue, and revenue from utility, liquor stores, and insurance trust. General revenue from own sources is limited to taxes (as defined by the Bureau of the Census to exclude insurance trust fund taxes), charges, and miscellaneous revenue.

Revolving and management funds, Federal (OMB): Revolving funds are those which finance a cycle of operations in which the expenditures generate receipts that are available for continuing use. They include public enterprise funds and intragovernmental funds (funds with receipts primarily from inside the government). Management funds facilitate accounting for and administration of activities financed by two or more appropriations. The receipts of revolving and management funds are not included in budget receipts. They are deducted from expenditures of these funds in deriving budget expenditures.

Sales and gross receipts taxes (BC): Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based on use, storage, production, importation, or consumption of such goods. *General sales or gross receipts taxes* apply to all types of goods, services, or gross income except to items that are specifically exempted. *Selective sales and gross receipts taxes* are imposed distinctively on selected commodities, services, or businesses. Selective sales taxes are also known as "excise" taxes.

Severance taxes (BC): Taxes imposed on removal from land or water of natural products, such as oil, gas, other minerals, timber, and fish.

Shared revenue (OMB, TD): Payments to the states and localities of a portion of the proceeds from the sale of certain Federal property, products and services, and payments to the Territories of certain Federal tax collections derived within their boundaries or from transactions affecting them.

Short-term debt (BC, S-L): Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special districts (L): Independent governmental units created to provide a single function or limited functions and having the power to tax, impose service charges, or incur debt therefor.

Special Issues (TD): Securities issued by the Treasury for investment of reserves of government trust funds and for certain payments to veterans.

Standard Metropolitan Statistical Area (BC): Also known as Metropolitan Statistical Areas, these are integrated economic and social units having at least one city with 50,000 or more inhabitants; or Census Bureau-defined urbanized areas of at least 50,000 inhabitants and a total area population of at least 100,000 (75,000 in New England).

Surplus or deficit (BC, BEA): Government revenues less expenditures in a given period. Cash balance carry-overs and surpluses or deficits of prior years are not part of the calculation of surplus or deficit.

Tax Index (TF): A measure of the average level of taxes compared to the average level in a base period. A separate Tax Index is available for all governments, for the Federal government, and for state-local governments combined, as well as for each major type of tax at different levels of government.

Taxable Income (IRS): For Federal individual income tax purposes, adjusted gross income less personal deductions and exemptions.

Taxes: Compulsory contributions exacted by a government for public purposes. The Bureau of the Census's definition of "taxes" is limited to general taxes only; it excludes taxes or contributions paid by employers and employees that go into insurance trust funds - e.g., social security, railroad retirement, and unemployment compensation taxes. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government.

Total debt (BC): All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.

Transfer payments (BEA): Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, welfare payments, military pensions, mustering-out pay, and corporate gifts to nonprofit institutions.

Treasury obligations (TD): Treasury certificates and bills are short-term Federal securities; certificates mature in 1 year, bills in 90 or 91 days. Treasury notes are Federal securities with maturities ranging from 2 to 5 years. Treasury bonds are Federal securities with maturity dates ranging from 6 to 50 years.

Trust funds, Federal (OMB, TD): Funds that are established to account for receipts which are held in trust by the government for use in carrying out specific purposes and programs in accordance with a trust agreement or a statute.

Unemployment: (See Employment.)

Utility (BC, S-L): A water supply, electric light and power, gas supply, or transit system owned and operated by a government.

Utility expenditures (BC, S-L): Expenditures for construction or acquisition of publicly owned utility facilities or equipment, for production and distribution of utility commodities and services, and for interest on debt. Expenditures for administering utility debt and investments and for providing services to the local government are not included. Such costs are general expenditures of the local government.

Utility revenue (BC, S-L): Receipts from the sale of utility services or commodities to the public or to other governments.

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